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T H E
STATE OF THE NATION,
WITH RESPECT TO ITS
PUBLIC FUNDED DEBT, REVENUE, and DISBURSEMENT;

COMPRIZED IN THE
R E P O R T S
OF THE SELECT
COMMITTEE ON FINANCE,
(With the APPENDIX to each REPORT)

APPOINTED BY
THE HOUSE OF COMMONS:

ALSO TO ENQUIRE INTO
The RECEIPTS and DISBURSEMENTS of the different PUBLIC
OFFICES, &c. *viz.*

BARRACK OFFICE.		PUBLIC EXPENDITURE.
ORDNANCE OFFICE.		PRIVY COUNCIL OFFICE.
EXCHEQUER.		PRIVY SEAL OFFICE.
PUBLIC REVENUE.		COURTS OF JUSTICE.

The NAMES of the Principal Officers, their SALARIES, FEES,
DUTIES, and ATTENDANCE:

TOGETHER

With what other PLACES, PENSIONS or EMPLOYMENT they hold—paid by the Public.

VOL. III.

LONDON:

Printed by R. SHAW, FLEET-STREET,

SOLD BY H. D. SYMONDS, PATERNOSTER-ROW; AND
C. CHAPPLE, NO. 66, PALL-MALL.

1799.

Handwritten title or header at the top of the page.

Main body of handwritten text, appearing to be a list or series of entries, though the script is highly cursive and difficult to decipher.

ADVERTISEMENT.

THE First and Second Volume of the Reports of the Select Committee on Finance, having received a favourable reception from the Public, encouraged the continuance. The variety of information conveyed to the Nation at large, the particular interest of individuals, and the judicious observations contained in the Reports themselves, have justly drawn the attention of those whose province it is to applaud or censure literary productions; or those, who by investigation, have thought proper to publish the result of useful enquiries.*

The power of the Committee appearing to have been limited (in point of time) Parliament thought proper to renew it the last session, to enable them to pursue their enquiries; one part of which had for its object, “to examine into the *total* amount of the salaries and emoluments of the Public Offices, &c. and to consider of any measures which it might be fit to adopt for reducing the public expenditure, without detriment to the public service.”

Under

* The Public will receive from the Work before us, such a fund of useful information, that if the evils pointed out in those Reports remain uncorrected, the neglect will be solely occasioned by the want of patriotic energy in a future House of Commons. Every article of expenditure is here disposed under its proper head—the state of each office is in general well explained.

From these extracts our readers may judge of the importance of this Publication, which ought to be perused by every one who wishes to have a just idea of our Financial System. The Members of the Committee have deserved well of their Country, for preparing such ample materials for future researches. CRITICAL REVIEW, *November*, 1798. P. 322.—MONTHLY REVIEW, *July*, 1798.—P. 351.—ANALYTICAL REVIEW, *March*, 1798.

ADVERTISEMENT.

Under this description, they conceived the COURTS OF JUSTICE to come within their instructions and duty, observing that, “ the subordinate offices in all the Courts “ are maintained by fees alone, which are to be considered as so many taxes levied on the king’s subjects.” To this part of their enquiry some opposition was made ; but the power from whom the Committee received their instructions being predominant, it was obliged to be given up. This Report (the Twenty-seventh of the Committee) forms a considerable part of the volume, as the number of inferior offices attached to each of the superior Courts, and the number of officers dependant upon them are particularly enumerated.

The other Reports contained in this Volume, are those of the Barrack Departments, Ordnance, Exchequer, Mint, Lottery, Privy Seal, and Privy Council Offices, with their Establishments, Duty of the Officers, &c.

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ERRATUM.

In the Table of Statement of the Public Debt; Page 211, in the last Line (Total of Debt) for £.409,409,544 16 —4, read £.409,409,244 16 —4.

L. 1, Page 246, for Property, r. *Propriety*.

TWENTIETH REPORT.

BARRACK OFFICE.

Ordered to be printed 19th July, 1797.

THE Barrack Department is so new an Institution, that Your Committee cannot, by any comparative View of the Circumstances of any other official Department, assist their Judgment in forming an Opinion on the Scale of this Establishment, as compared with the Duty which it is meant to discharge.

The Result of the Inquiries which Your Committee has made in this Department, may be stated under the Heads of 1. Establishment; 2. Buildings; and 3. Annual Expence.

1. The Barrack Department stands at present upon a very large and extensive Establishment*. It was originally formed in May 1793†, and gradually increased until it was erected into an Establishment, completely distinct from all others, by a Warrant from His Majesty, dated the 24th March 1794: Since that Period it has also been further enlarged, owing to the additional Number of temporary Barracks and Prisons, which were ordered in the Autumn of 1796. The Establishment now consists of, a Barrack Master General, with Two Clerks under him; Deputy Barrack Master General; Assistant Barrack Master General for Supplies, with Two Clerks; Accountant with Five Clerks; Assistant Barrack Master General for Inspection of Barracks, and Seven other Assistant Barrack Masters General for superintending and inspecting Barracks in different Districts; the Seventh appears

* Supplement (A.)

† Supplement (B.)

to have been appointed on the 16th February 1797, in consequence of the procuring and furnishing the Regimental Hospitals, and of providing General Hospitals, being placed under the Direction of the Barrack Department; there are also Six Clerks for the General Business of the Office: For the Building Branch, an Assistant Barrack Master General, Checking Clerk, and Six other Clerks; Two Architects and Surveyors, Two Assistants to Ditto, with Three Clerks; Four Servants in the Office; an Assistant Barrack Master General in North Britain, with Two Assistants to Ditto, and Two Clerks; one Agent for the General Service, and Three other Assistant Barrack Masters General, for the general Service of the Department, to assist in visiting and inspecting occasionally: With Seventy-one Resident Barrack Masters, and Forty-seven Assistants, at the different Barracks established in Great Britain, and the Islands of Guernsey and Jersey.

The Barrack Master General and the Deputy Barrack Master General are appointed, with fixed Salaries, by Warrant from the King. The Salaries of all the other Officers have, in the First Instance, been fixed by the Secretary at War, but they are appointed and their Numbers increased by the sole Authority of the Barrack Master General, who appears also to have a discretionary Power of making such extra Allowance to any of the Officers of the Department, beyond their fixed Salaries, as he shall think proper; with a Control over the whole Department with regard to the Appointments, as well as Expenditure, in the Secretary at War. The Pay of the Resident Barrack Masters was fixed by the Secretary at War, from whom all such Appointments originate; but several of the Persons holding active Stations in the General Department, have other Appointments and Avocations, which, as it appears to Your Committee, must necessarily call them from the Discharge of their Duty in the Barrack Service, and thereby occasion a greater Number of Officers upon the Establishment, and an Increase of Expence
to

to the Public beyond what might otherwise be necessary. No Officer in the Barrack Department is allowed to receive any Fee or Emolument on the Receipt or Issue of the Public Money, or any Advantage whatever on the Purchase or Issue of Stores.

It is represented to Your Committee, by the Barrack Master General, that the Expence of keeping Troops in Barracks is less than keeping them in Quarters*, in Proof of which he has laid before Your Committee certain Calculations, according to which it appears that there is a Saving of 3*s.* 0 $\frac{3}{4}$ *d.* per Annum on each Man, and of £. 4. 7*s.* 11 $\frac{3}{4}$ *d.* on each Horse, which, calculating on 53,852 Non-commissioned Officers and Private Men, and 7,387 Horses now in Barracks, amounts to £. 40,591. 6*s.* 6*d.* which he represents to be fully sufficient to cover the Expence incurred on Account of the Barrack Masters, the Wear and Tear of Bedding, &c. and the Repairs of Building. And as the Expence of the Barrack Office itself is defrayed by Funds arising from certain Arrangements made by the Barrack Master General, which could not otherwise be brought to the Credit of the Public, he thinks himself justified in stating, that, taking the Whole of the Expence of the Department, it is full as cheap to keep Troops in Barracks as in Quarters.

2. With regard to the Buildings in this Department, it appears to Your Committee, that there were Forty-three Barracks for the Reception of Troops previous to 1792, which consisted partly of Forts and Castles, and partly of Buildings erected at different Periods for the Reception of Troops in different Parts of Great Britain, capable of containing 20,847 Men†; these used formerly to be under the Direction of Persons appointed by the Ordnance for the Care of their Branch of the Service, of others appointed by the War Office to take Charge of the Part under its own immediate Direction, and of the Governors of Garrisons who

* Supplement (D.)

† Supplement (C.)

also had Allowances on fixed Establishments out of which they found the Soldiers with certain Barrack Horses; there were in 1792 Twenty-five Resident Barrack Masters and Fourteen Assistants, whose Salaries amounted together to £. 4,552 2s. 6d. Since 1792 there have been erected Thirty-eight permanent Barracks, capable of containing 10,197 Men, with an Appointment of Thirty-five Resident Barrack Masters, whose Salaries amount together to £. 5,475: And Your Committee are informed from the Barrack Office, that the King's House at Winchester, capable of receiving 3000 Men, is also to be fitted up and continued as a permanent Barrack: It appears also, that there are Forty-nine temporary Barracks, erected or hired, and fitted up for the Purposes of the War, capable of containing 58,431 Men, having Eleven Resident Barrack Masters and Thirty-three Assistants, whose Salaries amount together to £. 4,909. 5s. making the Total Salaries of all the Resident Barrack Masters and their Assistants £. 14,936. 7s. 6d. an Establishment of great Expence, exclusive of that which must accrue to the Public for Furniture, Necessaries, and incidental Repairs of such large and extensive Buildings.

Several of these Barracks, in every Class, being at present in an unfinished State, Your Committee have annexed an Account of all that are so circumstanced. And as the Military Hospitals, which have been erected and are now erecting are considered to be within the Barrack Department, Your Committee have also annexed an Account of such of them as are now erecting in Great Britain. The Barrack Master further states, that the Buildings are erected according to settled Plans made by the Surveyors of the Office, and that the Buildings are paid for by Measure of fair Valuation, according to the Rates usually given for such Work at or in the Vicinity of the Places where the same is executed. It is further represented to Your Committee, that the Money for carrying on and completing all these Buildings, has been already provided by Parliament.

The Annual Expence of the whole Barrack Department, for the Year 1796, may be distinguished into, Salaries upon the Establishment, Extra Pay, Travelling Expences, and General Contingencies :

	£.	s.	d.
Total of the Salaries on the Establishment	*8,421	2	2
Extra Pay	1,103	15	0
Travelling Expences	2,740	5	11
Contingencies for the Office in London	790	5	11
Resident Barrack Masters	14,936	7	6
Total	£.27,991	16	6

As to any Reduction of the Appointments in this Department, Your Committee beg Leave to observe, that this must necessarily depend on the Extent to which the Barrack Service may be carried upon a Peace Establishment; Your Committee have also to observe upon this Head, that a considerable Part of the present Establishment appears to have been created for the express Purpose of directing the Execution and checking the Expenditure in carrying on these extensive Works, which it has been thought expedient to erect in different Parts of the Kingdom; a Branch of Expence which must necessarily be only of a temporary Nature: And the Barrack Master General himself states to Your Committee, that it has been his invariable Practice to oppose the Idea, that the Barrack Office, as it now stands, was to be considered as a settled Establishment; as, in his Opinion, the forming it into an Establishment, as well as the Extent to which that Establishment may in future be carried, must depend upon the Circumstances of the Country, and the future Arrangement and Regulation of the Army.

July 19th, 1797.

* There is an Error in the Original by the Transposition of a Figure in the Amount of the Salaries.

AN ACCOUNT of the Duties, Salaries, and Emoluments of
the BARRACK DEPARTMENT.

BARRACK MASTER GENERAL,

Major General *Oliver De Lancey*, 40s. per Diem, on the Establishment, and 40s extra; with his actual Expences for Contingencies and on Account of Travelling.

THE Office of Barrack Master General is established for the Purpose of enforcing and preserving a regular and uniform System in all Matters relating to Barracks for the Use of the Forces employed, or to be employed, in His Majesty's Service.

He is to erect and keep in Repair all Barracks for the Army not in fortified Places, and to keep in Repair all Barracks in fortified Places. All Furniture, Bedding, Utensils, Coals, Candles, Beer, Forage, and other Stores, are supplied to the Troops under his immediate Direction, and all Officers and Barrack Masters are, in Matters relative to the Accommodation, Disposition, and Supply of the Troops, placed under his Orders and Controul.

It is his Duty to see that, in all Cases, the Supplies for the Use of the Troops are of good and sufficient Quality, and are provided on the best and most reasonable Terms; and that the Issues thereof be made in strict Conformity to His Majesty's Warrant for the Regulation of Barracks; and that all Officers and others conform thereto.

He also has the Care of erecting and providing Hospitals, and furnishing the same with Utensils, Fuel, &c.

In the Office of Barrack Master General is combined Duties that were before performed by various Departments, so that the Troops in Barracks had to look to different Officers for the several Supplies necessary for their Use, and frequently, from Want of Knowledge of official Distinctions, were deprived of many Comforts and necessary Conveniencies, and were subjected to Difficulties and Delays, which they are not liable to experience under a Person appointed expressly for the immediate Care of their Accommodation, Disposition, and Supply.

It is the Duty of the Barrack Master General to inspect into the Conduct of all Officers and Barrack Masters, of all Builders and others employed in the Barrack Department, and to examine into the Justness, Accuracy, and Propriety of their Accounts and Expenditures, and to adjust and settle the same; to see that the Transmission of Returns, the Inspection and Care of Barracks, the Receipt and Issue

Issue of Stores, and all other Matters comprized in the Regulations for the Government of Barracks, are perfectly regular and correct; that no Frauds are committed, Public Stores embezzled, false Returns or improper Issues made, or any Advantage taken under the Pretence of Fees, Perquisites, Gratuities, or Emoluments, or any Act performed or done injurious to the Public Interest, but that all Money appropriated for the Service of the Barrack Department, for which he is responsible, be paid, without any Deduction whatsoever, directly by the Person receiving it from the Public Treasury, into the Hands of the Persons performing the Services.

Two Clerks, one at £.100, and the other at £.60 per Annum.

DEPUTY Barrack Master General,

Lieutenant Colonel *Richard Tayler*, 20s. per Diem, and 10s. extra.
With his actual Expences on Account of Travelling.

The Duty of the Deputy Barrack Master General is, to assist the Barrack Master General in the general Business of the Department. He daily distributes to the several Persons concerned such Letters and Papers as appear to belong to the respective Branches entrusted to them; he receives from them all Reports, Drafts of Letters, and Papers in Reply thereto, which he lays before the Barrack Master General, when present, and acts upon them in Conformity to the Instructions given, or according to the established Regulation of the Department; he sees that the several Branches of the Business are conducted with Diligence and Propriety; he occasionally visits the Barracks in different Parts of the Kingdom, and, in the Absence of the Barrack Master General, directs the general Conduct of the Business of the Department.

ASSISTANT Barrack Master General for Supplies,

Frederic Mackenzie, Esq. 300l. per Annum, and 5s. per Diem extra.

The Duty of the Assistant Barrack Master General for Supplies is, to keep Accounts of all Articles of Bedding, Furniture, Utensils, and other Stores in the Possession of the several Barrack Masters and others, and to state the same from Time to Time to the Barrack Master General; to prepare the necessary Orders for such Articles as it may be requisite to provide, and send to the several Barracks, in order to keep up the Establishment of Stores for the same, or in consequence of Requisitions made for extraordinary Supplies; to examine and make Returns of the Number of each Corps occupying the different Barracks; to examine the Returns of Bedding, Furniture, Utensils, and Stores, at the different

different Periods at which they are required to be transmitted, in Conformity to the King's Regulations, and to see that the Receipts and Issues agree, and are correct; to receive and arrange all Returns of Troops marching into, or out of Barracks, in order to furnish sufficient Checks upon the Accounts of Supplies and Expenditures; to receive and arrange all Returns of Damages and Deficiencies by the Troops in Barracks, and to prepare Letters and Orders connected therewith, in Conformity to the King's Regulations. In the Absence of the Barrack Master General and Deputy Barrack Master General, to take the General Arrangement of the Duties of the Office, to distribute to the several Persons concerned, such Matters as relate to the respective Branches entrusted to them, to receive the Reports of the several Assistant Barrack Masters General, superintending Districts, and to prepare such Orders and Directions as may be necessary thereon, and to act in all Matters in such Manner as the Exigency of the Service may require.

Two Clerks. One at 80*l.* and the other at 60*l.* per Annum.

ACCOUNTANT.

John Stanbank, Esq. 347*l.* per Annum, and 100*l.* per Annum extra.

To receive all Accounts and Vouchers of Barrack Masters, Contractors, and others, and also to receive all Weekly and General Returns of Forage, Beer, Coals, Candles, Brooms, &c. to consider and prepare Answers to all Letters respecting Accounts, and Letters necessary in Explanation of Matters relative thereto; to accept Drafts that may be drawn upon the Barrack Master General for Supplies, for which Vouchers are previously in his Possession; to accept Drafts for Money to Builders, Barrack Masters, and others, in consequence of Statements and Certificates approved by the Barrack Master General, and lodged with him; to prepare Accounts of the Expenditure of the Department, as also Statements of any other Services that may be called for by Public Authority; to examine and prepare all Accounts for the Inspection and Settlement by the Barrack Master General; to receive and submit to the Consideration of the Barrack Master General all Proposals for the Supply of Forage, Beer, and other Articles; to see that the Cash Account, Ledger, and all other Books, are carefully and regularly kept, and that the necessary Vouchers are properly arranged, and deposited in the Office, and to make up the Annual Accounts for Settlement.

Five Clerks. One at 150*l.* Three at 100*l.* and One at 91*l.* 5*s.* per Ann.

ASSISTANT

ASSISTANT Barrack Master General for the general INSPECTION of
BARRACKS ;

John Stapleton, Esquire, 15*s.* per Diem, and his Travelling Expences.

The Duty of the Assistant Barrack Master General for the general Inspection of Barracks is, when ordered by the Barrack Master General, to visit the several Barracks in Great Britain ; to see that the Assistant Barrack Masters General for the Inspection and Superintendence of Barracks in the different Districts, the different Barrack Masters, and others, are attentive and diligent in the Performance of their several Duties ; that due Care is taken of the Buildings and Stores, and that no Injury or Waste is committed. He is, with the Architects and Surveyors of the Office, to examine upon the Spot the Accounts of all Builders for erecting and repairing Barracks ; to see that the several Works have been executed in a workmanlike and substantial Manner, in Conformity to the Contracts or Agreements, and that nothing unnecessary has been done, and to procure Proof (from respectable Persons residing in the Country) that the Prices charged by them are such only as are paid for similar Work, in the Places where the Buildings are erected ; he is to report to the Barrack Master General any Observations that may be necessary, on the Manner in which the Supplies are furnished, and whether the same can be provided on more reasonable Terms, consistently with the Comfort of the Troops ; he is to examine the Books and Papers of all Persons connected with the Barrack Department, at the several Places he may visit, and report the Manner in which the Business appears to be conducted. When not employed in the Country, he examines the Reports of Inspectors, the Accounts of Builders, and assists in executing such other Business as may be required in the Barrack Office.

ASSISTANT Barrack Masters General for superintending and inspecting the established and temporary Barracks in England, Guernsey, and Jersey, &c.

Major *William Lewis*
Lieut. Colonel *J. H. Crager*
Colonel *George Benson*
Captain *Edmund Andrews*

Captain *E. Frederick*
Captain *John Delancey*
Major *Robert Archdale*

15*s.* per Diem each, with their Travelling Expences.

It is the Duty of the Officers appointed to superintend and inspect the established and temporary Barracks in the several Parts of England, Guernsey, and Jersey, &c. to attend in the particular

District allotted to each, to receive the Requisitions of the General Officers commanding therein, and report the same to the Barrack Master General, with all Matters necessary for his Information, and to see that whatever relates to the Department is conducted with Propriety, Accuracy, and Integrity.

To enquire into the Quality of such Articles as the Barrack Masters have been authorized to purchase, and to ascertain whether the same have been procured upon the best and most reasonable Terms; whether the Articles purchased are from Persons living upon the Spot, and if not, to enquire into the Cause; whether the Supplies of Beer and Forage are regular, the Returns correct, and the Issues made in Conformity to the Regulations, and that no Waste or Abuse is committed; if Coals and Candles, and other Stores, are supplied by the Barrack Master, whether they are provided upon the best Terms, or if supplied under the Orders of the Barrack Office, whether purchased on the Spot, of whom, and at what Rate; to examine whether the Returns are made in strict Conformity to the Forms annexed to the King's Warrant for the Regulation of Barracks, and are regularly transmitted, and that no improper Issues are made; if any Errors have crept in, to prevent a Repetition of them; to examine the Books of the Barrack Masters, to see if all Contracts, Letters, and Returns, are regularly entered; whether the Half Yearly Accounts are properly inserted, and have been transmitted in due Time; to see that Accounts are regularly made out, and that Receipts on proper Stamps have been taken for all Monies paid, and that in each Person's Account, the Quantity of each Article, as to Weight or Measure, is properly stated; to enquire into the Cause of any extraordinary Charges, and to report the same, with such Observations as may be necessary, to enable the Barrack Master General to act thereon.

Where Barrack Stores are reported to have become useless, to hold a Survey on the same, in Conformity to the established Mode, and to report the Result to the Barrack Master General; to see that such Articles as are unserviceable are disposed of to the best Advantage, and the Amount credited in the Barrack Master's Accounts; to look particularly into the Buildings that may be erecting; to examine into the Conduct of the Clerks of the Works, or other Persons entrusted with the Superintendance of the same, and make such Reports thereon, as may be necessary for the Information of the Barrack Master General; to see that no Persons are employed but Men of acknowledged good Character and Integrity; to examine particularly into the Authorities under which any Service is executing, and whether a strict Attention is given thereto; to examine the Books of the Clerks of the Works, to see that all necessary Reports and Accounts are entered therein, in

in Conformity to the Instructions on that Head, and that the Reports agree with the actual Situation of the Business; to see that no Money is unnecessarily paid for Rents of temporary Barracks, or other Buildings, that the Accounts for Lodging Money are accurately kept, and that no more is charged in them, than is in strict Conformity to the Regulations, and strongly to impress on the Minds of the Barrack Masters and others concerned, that no Fees are to be taken, or any Emolument required from Tradesmen or others, furnishing Supplies for the Use of the Barracks, under Pretence of Compliment or Perquisite. These Officers report to the Barrack Master General every other Matter which relates to the Barrack Department, so as to enable him to correct Abuses, which can only be brought to Light by the frequent Inspection of Persons unconnected with the Expenditure, and to give his Orders with such Precision, as to insure to the Troops the Comforts and Conveniencies to which they are entitled under the King's Warrent for the Regulation of Barracks, consistently with the Economy necessary in the Expenditure of the Public Money.

Six Clerks.—One at 13*ol.* *per Annum*—One at 10*ol.*—One at 9*ol.*—Two at 6*ol.*—One at 5*4l.*

ASSISTANT Barrack Master General for conducting the Building Branch of the Barrack Department.

Henry Castleman, Esq 10*s.* *per Diem*, and his Travelling Expences.

The Duty of the Assistant Barrack Master General for conducting the Building Branch of the Barrack Department, is to see that Plans and Estimates are prepared, by the proper Persons, of all Buildings ordered to be constructed and erected; that the necessary Contracts and Agreements are made with the Persons who are to execute the same; and that all Matters relative thereto be submitted by him to the Barrack Master General, previous to any Steps being taken for the Execution of the Business. As soon as Approbation has been given, he is to prepare Instructions to the several Persons concerned, according to the established Forms, and the same for the Clerks of the Works, and other Persons appointed to superintend the Execution thereof. He is to see that the Architects and Surveyors visit the Buildings at proper Times, and to consider with them the Claims of the Builders for Payment by Instalments or otherwise, under the Terms of their Contracts, and upon Conviction that sufficient Work has been done to entitle the Builder to such Payment; he is with the Surveyors to certify to the Barrack Master General the Propriety of issuing the same. He makes a Weekly Return of the Reports of the several Persons employed in superintending the Erection and Repairs of Buildings in

the different Parts of the Kingdom, receives the Orders of the Barrack Master General thereon, and prepares Drafts of Letters in consequence to the several Persons concerned. All Accounts for Building are submitted to his Inspection, and those employed under him, and a Report is made by him from Time to Time of the State thereof. He has the Charge of all Plans, Estimates, and other Papers relative to the Building Department, and he reports to the Barrack Master General whatsoever may appear likely to reduce the Expence of the Public in Building or Repairs, or to avoid any unnecessary Expenditure.

CHECKING CLERK in the Building Department,

Henry Hemslry, Esq. 200*l.* per Annum.

The Duty of the Checking Clerk in the Building Department is to examine all Accounts of Expenditures for the Erection and Repair of Buildings, when delivered into the Office; to see that the Charges are just, and the Calculations correct, and to make such Observations thereon as may appear to be necessary for the Information of the Barrack Master General. He assists in examining the Claims of Builders for Payment of Work performed, and signs Certificates for the same, in Conjunction with the Assistant Barrack Master General, and the Architects and Surveyors of the Building Department. He examines all Estimates of intended Works, and sees that the same are duly entered, and he has the Charge of all Accounts relative to Buildings, until the same shall be required by the Accountant.

Six Clerks.—One at 135*l.* per Annum.—Two at 108*l.*—One at 90*l.*—One at 80*l.*—One at 60*l.*

ARCHITECTS and SURVEYORS.

James Johnson, Esq. 20*s.* per Diem, and 20*s.* extra, when on Duty in the Country, and his Travelling Expences.

John Sanders, Esq. 10*s.* per Diem, and 10*s.* extra, when on Duty in the Country, and his Travelling Expences.

The Duty of the Architects and Surveyors is to make Plans of Buildings, to prepare Accounts and accurate Estimates of the Expence thereof on fair and just Terms; to see that the Work is executed in a substantial and proper Manner, and to be responsible that no unnecessary Expence is incurred from useless Fittings or Ornaments; to superintend the Measurement at proper Times, during the Progress of the Buildings; to certify the Sums due on Account thereof; to examine and arrange the Accounts of the Builders, for the Inspection and final Settlement by the Barrack Master General; to visit and inspect all Buildings, in order to prevent

vent any Damage from Neglect or Decay, and make Estimates of such Repairs as are necessary, and see that the same are properly executed in a substantial and sufficient Manner, and on the best and most reasonable Terms.

ASSISTANTS to Architects and Surveyors.

Mr. *Wm. Latimer*, 10s. per Diem, and 10s. extra, when on Duty in the Country, and his Travelling Expenses.

Mr. *Tho. Rice*, 100l. per Annum.

To visit and inspect the several Buildings; to make Estimates of Repairs and working Drawings; to see that the Work is properly executed and accurately measured; to assist in checking Accounts of Builders, and to perform such other Business as may be required of them.

Three Clerks.—One at 109l. per Annum—Two at 75l. each.

OFFICE KEEPER, 36l. 10s.—MESSENGER, 31l. 4s.—PORTER, 31l. 4s. per Annum—OFFICE WOMAN, 12s. a Week.

ASSISTANT Barrack Master General for North Britain.

Colonel *Alexander Baillie*, 300l. per Annum, and his Travelling Expenses, with an Allowance of 50l. per Annum, for Rent of an Office, with Coals and Candles for the same.

The Duty of the Assistant Barrack Master General for North Britain is, to conduct the Business in that Country in Conformity to the Barrack Regulations; to collect and transmit to the Barrack Master General all Returns and Accounts, after having examined the same; to see that Payments are duly made to the Persons performing the Services; to visit and inspect the Barracks; to report the State thereof to the Barrack Master General, and by frequent Communications with him, to enable him to see that the Business of the Barrack Department in that Country is executed with Precision and Economy.

ASSISTANTS to Colonel BAILLIE.

Captains *David Robertson*, and *Charles M'Pherson*, 10s. per Diem, each, with their Travelling Expenses.

The Duties of these Officers are similar to those of Officers of the same Description in England.

Two Clerks.—One at 100l.—the other at 54l. per Annum.

AGENT,

AGNET, *Charles Greenwood*, Esq. 53*ol.* per Annum, for himself and Clerks.

To receive all Monies issued from the Pay Office for the Barrack Master General; to pay all Bills for Services which have been accepted at the Barrack Office; to keep a correct Account thereof, and to settle the same at short Periods with the Barrack Master General.

ASSISTANT Barrack Masters General for the general Service of the Department.

Oliver Barberie, John Foster Hill, Edward Barron, Esqrs. 10*s.* per Diem, each, with their Travelling Expences.

The Duty of the Assistant Barrack Masters General for the general Service of the Department is, to assist in the Duties of the Office when not employed upon other Services; to visit such Barracks and Places as may require immediate Inspection, Examination, or Arrangement; to take Possession, in Conformity to the King's Regulations, of Barracks, where the Barrack Masters may have been guilty of Neglect, or where there Presence may be required at the Barrack Office for the Explanation or Elucidation of their Accounts, or in case of the Illness or Decease of any Barrack Master; and also to relieve such Inspectors of Districts, whose Presence may be required at the Office, or upon other Duties; to reside and inspect any particular Works erecting, or the Preparation of new Barracks for the Reception of Troops, where the Persons concerned are unacquainted with the Business, and to point out the proper Measures for conducting the same, and also for the Execution of such Business as the Exigency of the Public Service may require.

Barrack Office,
13th April 1797,

Ol. De Lancey,
B. M. Genl.

Supplement (B.)

AN ACCOUNT of the Date of the Establishment of the Barrack Office, and by what Authority the different Officers there, and their respective Salaries, were appointed and fixed; and also of all other Employments held under Government by any Officer in the Barrack Office.

IN the Summer of the Year 1792, several Barracks (in addition to those existing) were ordered to be erected in different Places in the

the Kingdom; but no Establishment of the Barrack Department then took place. In the Beginning of the Year 1793, many temporary Barracks were provided, and the Care of them, and the Barracks erecting, were put under Major General De Lancey, as Superintendant General of sundry Barracks, under a Warrant from the King, dated 1st May 1793; but no Persons were appointed in the Barrack Office, except Two Clerks. In the Course of the Year 1793, several more Barracks were ordered to be erected, and the Number of temporary Barracks were so very considerably increased, that, at the Beginning of the Year 1794, it became necessary to form a general System for the Government thereof; and Major General De Lancey was appointed Barrack Master General, by a King's Commission, and also under the Authority of a King's Warrant, dated 30th May 1794; but which Authority was limited, Part of the Business of Barracks still remaining with the Board of Ordnance. This may be considered, in Fact, as the Creation of the Barrack Department under its present Form.

In the Year 1794, the particular Circumstances of the War rendered it necessary to provide for a very large Body of Troops on the Coast, and more temporary Barracks were then ordered; but considerable Inconveniences having arisen from the Business being divided between different Departments, it was judged expedient to put the Whole under the Direction of the Barrack Master General, which took place in the Year 1795, in consequence of a Warrant from the King, dated 24th March in that Year.

It will therefore appear that, previous to 1794, there was no Office of the Barrack Master General; and that, except the Barrack Master General and Deputy Barrack Master General, there cannot be said to be any regular Establishment. The Officers have been appointed from Time to Time, as the Nature of the Service rendered Assistance absolutely necessary: That even so late as the Autumn of 1796, additional temporary Barracks and Prisons for near 30,000 Men were ordered, which rendered additional Assistance indispensably requisite.

It has, therefore, been the invariable Practice with the Barrack Master General, always to oppose the Idea, that the Barrack Office, as it now stands, was an Establishment; on the contrary, that the forming it into an Establishment must depend upon the Circumstances of the Country, and the future Arrangement and Regulation of the Army.

The Officers appointed immediately under the Barrack Master General, being for the Purpose of assisting him to execute the various Duties entrusted to him, and he being responsible for their Conduct, as well as for the Monies and Stores entrusted to them, it will of course appear just, that the Nomination should
proceed

proceed from him personally; the Number also which must depend on the State of the Business of the Department, must be increased or diminished according to his Suggestion, he being responsible for the just and necessary Expenditure of the Money imprested to him; but the Controul of the Whole Department, with regard to Appointments, as well as Expenditure, is vested in the Secretary at War, and no Charge can be allowed without his Sanction.

When the First Arrangement was made, the Pay of a Barrack Master was fixed with a View to the Rate of Pay given to Officers having a similar kind of Duty and Responsibility in the Army, namely, the Barrack Masters of large Barracks at 10s. a Day as Captains: Those of smaller Barracks 5s. a Day as Subalterns. These Rates were fixed by the Secretary at War, from whom all such Appointments originate.

The Pay of the Barrack Master General was fixed by the King, and also the Pay of his Deputy. The Pay of the other Officers of the Department was established by the Secretary at War, according to the Rates at which they stood till the Year 1796; when the Barrack Master General stated, that the Inspectors of Districts being placed as a Check upon the Barrack Masters, and being subjected to very great Expence from their unsettled Situation, as well as from other Considerations, were, he thought (upon the Principle of Rank on which the original Pay of Barrack Master was founded) entitled to the Pay of Field Officers; and it was then fixed that they should have that of the lowest of the several Ranks of Field Officers, namely, of Major of Infantry; at which they now stand.

It will appear, in a few Instances, that extra Pay is allowed to certain Officers: this has been done from the very great Increase of Business thrown on the Officer to whom such Allowance is made, in order to avoid any new Appointments, and is given as an extraordinary Allowance, that it may be reduced whenever the Service may return to what it was when their Pay was established.

The Committee, in considering the Description of Persons employed in the Barrack Office, the Salaries they receive, the Nature and Extent of the Trust reposed in them, and that they have no Fee or Emolument on the Receipt or Issue of the Public Money, or any Advantage whatever in the Purchase or Issue of Stores, will find that the Expence of the Public on this Head has been kept as low as possible.

Ol. De Lancey,
B. M. Gen.

LIST of OFFICERS in the BARRACK DEPARTMENT, holding other Employments under Government.

Barrack Master General,

Major General De Lancey, Major General in the Army, and Colonel of the 17th Regiment of Light Dragoons.

Deputy Barrack Master General,

Lieutenant Colonel Tayler: Lieutenant Colonel in the Army, and Major of the late 2d Battalion of the 82d Regiment. It is said he has an Appointment under the Secretary at War; but the Barrack Master General is not acquainted with the Nature thereof:

Assistant Barrack Master General for the General Inspection of Barracks,

John Stapleton, Esq. Lieutenant in the Army.

Assistant Barrack Master General, for the Superintendence of the District under General Sir William Pitt,

Major William Lewis; Major in the Army on Half Pay, and Barrack Master of Winchester.

D^o - District under Lieutenant General Sir W. Medows,

Colonel Benson; Colonel in the Army.

D^o - District under Lieutenant General Musgrave,

Lieutenant Colonel Cruger; Lieutenant Colonel in the Army on Half Pay.

D^o - District under General Sir Charles Grey,

Edmund Andrews, Esq. Lieutenant in the Army.

D^o - District under General Sir William Howe,

E. B. Frederick, Esq. Standard Bearer of the Band of Gentlemen Pensioners:

D^o - Islands of Guernsey and Jersey.

Captain John De Lancey; Captain in the Army.

Assistant Barrack Master General for conducting the Building Branch,

Henry Castleman, Esq. Barrack Master of the Tower.

Architect and Surveyor,

James Johnson, Esq. Surveyor of the Mint.

Assistant to Ditto,

Thomas Rice, Esq. Surveyor of the Horse Guards, and an Officer under the Board of Works.

Assistant Barrack Master General for North Britain,

Colonel Alexander Baillie; Colonel in the Army, and Captain of a Company.

Assistants to D^o,

Captains Robertson and M'Pherson; Captains in the Army on Half Pay.

Assistant Barrack Masters General for the General Service of the Department,

Oliver Barberie, Esq. Lieutenant in the Army on Half Pay.

J. F. Hill, Esq. Lieutenant in the Army.

Captain Barron; Captain in the Army.

Barrack Office,

June 2, 1797.

APPENDIX.

Ol. De Lancey,

B. M. General.

AN ACCOUNT of the Number of Resident Barrack Masters, appointed to the different Barracks in Great Britain, Guernsey, and Jersey.

Established BARRACKS in Great Britain, &c. previous to the Year 1792. (43)

PLACES.	Number of Men.	BARRACK MASTERS.	Observations.
		Pay, per Day	
Chatham - - -	2,496	} John Mawby - - 10s.	
Sheerness - - -	540		
Upnor Castle - - -	90		
Carlisle - - -	100	John Fox - - - 5s.	
Berwick & Holy Island	600	William Colquhoun 10s.	
Chester Castle - - -	100	Thomas Venables 5s.	
Sandown Castle - - -	205	George Leith - - 10s.	
Dover Castle - - -	1,265	} Maurice Carr - - 10s.	
Heights, &c. }			
Portsmouth - - -	980	} Robert Mackenzie 10s.	
Hilsea - - -	1,452		
Fort Cumberland - - -	400		
Fort Monckton - - -	276	} John Fergusson - 10s.	
Plymouth Citadel - - -	416		
- - Lines - - -	1,176		
St. Nicholas's Island -	96	Thomas Hall - - 5s.	
Pendennis Castle - - -	144	- - - - -	
Scilly Islands - - -	104	- - - - -	
Scarborough - - -	120	Robert Stanton - - 5s.	
Hull - - -	400	} John Byng - 12s. 6d.	
Knightbridge - - -	500		
Kensington - - -	44	William Gwyn - - 5s.	
Landguard Fort - - -	400	William Hewetson 5s.	
Hampton Court - - -	130	Henry Castleman 10s.	
Tower - - -	443	Peter Connell - - 5s.	
Tilbury Fort - - -	184	} James Boucher - 10s.	
Tynemouth and - - -	432		
Clifford's Fort - - -	James Colhoun - 10s.		
Edinburgh Castle - - -	800	Hubert Marshall - 5s.	
Dunbarton Castle - - -	150	John Scott - - 5s.	
Fort Augustus - - -	280	- - - - -	
Fort Charlotte - - -	256	Allan McLean - - 10s.	
Fort George - - -	1,760	John Mackay - - 10s.	
Fort William - - -	450	John Rollo - - 10s.	
Perth (Gowriehouse) -	154	Earle - - - 5s.	
Stirling Castle - - -	264	} These Barracks are ordered to be given up, and Measures are taking for the Removal of the Stores, &c. in order to carry the same into immediate Execution.	
Blacknefs Castle - - -	50		
Bernerd Castle - - -	100		
Breamar Castle - - -	150		
Corgarff Castle - - -	60		
Duart Castle - - -	31		
Inversnaid Castle - - -	56		
Guernsey - - -	1,675	Joseph Allicocke 10s.	
Jersey - - -	1,416	Stephen Watts - 10s.	
Alderney - - -	102	- - - - -	

Permanent BARRACKS erected since the Year 1792. (38.)

PLACES.	Number of Men.	BARRACK MASTERS.	Pay, per Day.
Barnstaple - -	58	James Bashleigh - -	5s.
Birmingham - -	168	John Brooke - -	10s.
Bridport - -	58	Joseph N. Teed - -	5s.
Brighton - -	197	Samuel Moore - -	10s.
Canterbury - -	320	John Lauzun - -	10s.
Christchurch - -	58	Mefhack Pike - -	5s.
Coventry - -	200	George Lott - -	10s.
Croydon - -	384	Robert Bensley - -	10s.
Deal - -	794	Vide Sandown.	
Dorchester - -	176	Henry Tooze - -	10s.
Exeter - -	180	Thomas Edwards - -	10s.
Guildford - -	560	Morice Robinson - -	10s.
Hamilton - -	172	Stephen Lockhart - -	10s.
Hounslow - -	280	Robert Wm. Winchester	10s.
Hyde Park - -	260	John Piper - -	10s.
Ipswich - -	200	James Pearce - -	10s.
Manchester - -	320	William Farmer - -	10s.
Modbury - -	58	Garnet Loving - -	5s.
Norwich - -	228	Robert Suckling - -	10s.
Northampton - -	113	Samuel Knollis - -	10s.
Nottingham - -	192	George Cartwright - -	10s.
Piers Hill (Edinburgh)	330	Vide Edinburgh Castle	10s.
Perth - -	172	Vide Perth. Gowriehouse.	
Romford - -	336	William Byam - -	10s.
Sheffield - -	163	William Gibson - -	10s.
Southampton - -	58	William A. Brandreath - -	5s.
Taunton - -	58	Thomas Foy - -	5s.
Totnefs - -	58	William Thorne - -	5s.
Trowbridge - -	58	Heathcote Johnstone - -	5s.
Wareham - -	58	David Erskine - -	5s.
Weymouth - -	58	Thomas Rodber - -	5s.
York - -	240	James Galbreath - -	5s.
Glasgow - -	1,000	John Spens - -	10s.
Dundee - -	300	Douglas - -	10s.
Aberdeen - -	600	Alexander Turnbull - -	10s.
Ayr - -	432	Hugh Fergusson - -	10s.
Windfor - -	700	Charles Tufnell - -	15s.
Portman Street - -	600	William Pleydell - -	10s.

BARRACKS erected, fitted, or hired, for the Purposes of the War. (49.)

PLACES.	umber of Men.	BARRACK MASTERS.	Observations.
		Pay, per Day.	
Berryhead - - -	300		
Chelmsford - - -	4,128	Valentine Massey - 10s.	
Colchester - - -	4,080	Benjamin Craven - 10s.	
Ipswich - - -	1,464		
Norwich - - -	1,672	Joseph Clover - 10s.	
Norman Cross - -	1,200	Cornelius Smelt - 10s.	
Portchester - - -	964		
Portsea - - -	980		
Gosport and Stoke -	344		
Winchester (King's House) - - - }	3,000		* The King's House at Win- chester, although fitted up at pre- sent in a tempo- rary Manner, is to be continued as a permanent Barrack.
Winchester - - -	728		
Lymington - - -	43		
Pennington - - -	808		
Woodside - - -	498		
Bucklands - - -	294		
Lyndhurst - - -	592		
Lyndhurst - - -	1,246		
Poole - - -	3,000		
Ringwood - - -	728		
Romsey - - -	990	William Lewes - 10s.	
Botley - - -	496		
Eling - - -	1,006		
Fareham and Alverstoke	1,300		
Hamble - - -	608		
Newport - - -	1,550		
East Cowes } Isle of	668		
West Cowes } Wight.	1,100		
Southampton - -	386		
Weymouth - - -	684		
Sunderland - - -	1,528		
Newcastle - - -	296	John Dickson - 10s.	Temporary Bar- racks for 4,753 Men, have been ordered to be given up; and as soon as that is done, and the Barrack Stores are removed from them, a Reduc- tion of the Assis- tant Barrack Mas- ters will imme- diately follow.
Yarmouth - - -	1,090	George Wm. Ridfdale 10s.	
Canterbury - - -	3,111		
Ashford - - -	2,036	John Hallows - 10s.	
Hythe and Shorncliffe	887		
Dungeness - - -	470		
Rye - - -	296		
Winchelsea - - -	192		
Haltings and Bopeep -	406		
Eastbourne and Langley Point - }	545		
Blatchington - -	660	Thomas Harben - 10s.	
Lewis - - -	1,264	Charles Word - 10s.	
Horsham - - -	2,400	Charles Heathcote - 10s.	
Shoreham & Southwick	324		
Littlehampton - -	96		
Seaford and Bognor -	80		
Plymouth - - -	2,197	Vide Plymouth.	
Guernsey - - -	2,940	Vide Guernsey.	
Jersey - - -	2,745	Vide Jersey.	
Alderney - - -	352	Vide Alderney.	

EXAMINATION of Major General DE LANCEY, Barrack Master General; 20th June 1797.

QUESTION. Were there any Barrack Masters for the several Barracks established in Great Britain, previous to the Year 1792; or any Persons employed to perform Services similar to those of the present Barrack Masters at those Barracks, and what was the Expence to the Public of employing those Persons?—**Answer.** The Business relative to Barracks, previous to the Establishment of the Barrack Department, was conducted, in part, by Board of Ordnance, partly by the War Office, and also by the Governors of Garrisons. There were Persons appointed by the Board of Ordnance, under the Name of Barrack Masters, to take Care of that Part under its immediate Direction, who received a Salary, and had also other Emoluments. The War Office had also Persons to take Charge of the Part under its Direction, who were paid as Barrack Masters, or had Contracts that were beneficial to them; and the Governors of Garrisons had Allowances on fixed Establishments, out of which they found the Soldiers with certain Barrack Stores. The Barrack Master General is not acquainted with the Extent of the Salaries and Allowances of the several Persons before-mentioned, not having any Documents in his Office to ascertain the same; but he imagines, when the Salaries allowed under the Board of Ordnance, and the Mode of Payment, are considered, and also the Manner in which the Business was conducted under the War Office, together with the Advantages derived by Governors from the Allowances granted to them, it will probably appear that the Expence of the Public was then fully as great as it can be now under the present System.

Q. When was the Seventh Assistant Barrack Master General appointed?—**A.** The Care of procuring and furnishing Regimental Hospitals, and also of providing General Hospitals, being placed under the Direction of the Barrack Department, and being obliged to provide Accommodation for Prisoners of War, to a very great Extent, the Business of the Department was increased in so great a Degree, as to render it necessary for the Barrack Master General to have an additional Assistant for the Care of Hospitals and Prisons, and the Seventh Assistant was therefore appointed on the 16th February 1797.

Q. Is the Expence of keeping Troops in Barracks greater or less than keeping them in Quarters?—**A.** The following Calculation will shew the Difference of Expence in Keeping a Man and a Horse in Quarters, and in Barracks:

Annual Amount of Allowance to Innkeepers for			£.	s.	d.	£.	s.	d.
a Soldier in Quarters, at 2d. per Diem			0	0	0	3	0	10
Amount of Beer, Coals, and Candles for a Soldier in Barracks, for 365 Days:								
Small Beer, 5 Pints per Day, 1,825 Pints, at 7s. 4d. per Barrel			2	6	5 $\frac{1}{2}$			
Coals, 11 Bushels, at 9d. per Bushel			0	8	3 $\frac{3}{4}$			
Candles, 4 $\frac{1}{2}$ lb. at 8d. per lb.			0	3	0			
						3	0	10
Saving			£.	2	17	9 $\frac{1}{4}$		
			£.	0	3	0 $\frac{3}{4}$		
FORAGE.								
Allowance to Innkeepers for each Horse, per Diem			0	0	10 $\frac{1}{2}$			
Price of extra Feed of Oats for Ditto, 8lbs. at 20s. per quarter			0	0	6			
			£.	0	1	4 $\frac{1}{2}$		
Deduct, being Stoppages from the Soldier			0	0	8 $\frac{1}{2}$			
Amount of the Ration per Diem			0	0	0	0	0	8
Price of Hay in Barracks, on an Average, at the Rate of 70s. per Ton, each Horse 12lbs. per Diem			0	0	4 $\frac{1}{2}$			
D ^o , of Straw, in D ^o , at 30s. per D ^o , each Horse 0 lbs. per Diem			0	0	1 $\frac{1}{2}$			
D ^o , of Oats in D ^o , at 20s. per Quarter, each Horse 10lbs. per Diem			0	0	7 $\frac{1}{2}$			
			£.	0	1	1 $\frac{1}{2}$		
Deduct, being Stoppages from the Soldier			0	0	8 $\frac{1}{2}$			
						0	0	5
Saving in Barracks upon the Daily Ration issued to each Horse, equal to £.4. 7s. 11 $\frac{3}{4}$ d. per Ann.						0	0	2 $\frac{3}{4}$

By the foregoing Statement it appears, that there is a Saving of 3s. 0 $\frac{1}{4}$ d. per Annum, on each Man; and of 4l. 7s. 11 $\frac{3}{4}$ d. on each Horse; which, calculating on 53,852 Non-commissioned Officers and Private Men, and 7,387 Horses, now in Barracks, amounts to 40,591l. 6s. 6d. which is conceived to be fully sufficient to cover the

the Expence of the Barrack Masters, the Wear and Tear of Bedding, and the Repairs of Buildings; and as the Expence of the Barrack Office is defrayed by Funds arising from Arrangements made by the Barrack Master General, which could not otherwise be brought to the Credit of the Public; he thinks himself justified in stating, that, taking the Whole of the Expence of the Department, it is full as cheap to keep Troops in Barracks as in Quarters.

These Calculations are made on a Supposition that every Soldier receives his full Allowance of each Article, according to the Quantities stated in the King's Regulations which enables the Barrack Master General, when Troops shall be placed in Barracks, which from their Construction do not require the Whole of the several Articles, to direct the Issue in such Proportions as shall appear to him to be sufficient for the Comfort and Convenience of the Troops; in consequence of which, a very great Saving has been made in the Articles of Coals and Candles; but which it would require too much Time to ascertain with sufficient Accuracy, to be added to this Statement.

Q. What is the Mode of supplying the Troops in Barracks, with the necessary Barrack Stores?—*A.* The several Barrack Stores furnished under the Direction of the Barrack Master General, consist of Coals and Candles, Beer, Forage, Bedding, Furniture and Utensils.

Coals and Candles are in all Instances provided on the Spot, wherever it is found they can be purchased cheaper than they could be furnished from any general Market. In all Cases, a Competition between the Dealers is encouraged, and the lowest Terms accepted. When the Articles can be had at a cheaper Rate than any Offer is made to furnish them at the Place where the Barrack is situated, the Supply is sent from the cheapest Market, and the Rate ascertained by Certificates from respectable Persons conversant in the Business, that the same is at the Market Price at the Time; and by the personal Investigation and Controul of the Officers of the Department. The Payments are made on Certificates from the Barrack Master, of the Quantity actually delivered into his Store, and he is charged with the same. He discharges himself therefrom by Issues according to the Rates fixed by the King's Regulations, a Copy of which is submitted to the Committee; and the Forms of the Weekly and General Returns, by which the same are checked, are annexed thereto.

BEER is supplied by Agreement with Persons residing in or near the Places where the Barracks are situated, in consequence of public Notice being given for Proposals for furnishing the same. The
Price

Price of Small Beer is not in any Instance allowed to exceed 7s. 4d. per Barrel, of 36 Gallons, of which the Soldier is allowed Five Pints per Diem, as in Quarters: But as the Troops are frequently desirous of receiving Beer of a better Quality than can be furnished at that Price, a Clause is inserted in each Agreement, allowing the Brewer, on the Requisition of the Commanding Officer, to furnish them with Three Pints of Beer at 12s. per Barrel, which does not increase the Expence to the Public. The Brewer is bound by a Clause in his Agreement, to supply the Beer subject to the Approbation or Disapprobation of the Officer commanding the Corps, who is, in case of Failure on the Part of the Brewer, authorized to purchase Beer of a proper Quality, at his Expence.

The Supply of Beer is made in consequence of Requisitions from the Commanding Officer to the Barrack Master, who directs the Brewer to furnish the Quantity specified, and the Issue is checked by Weekly Returns, transmitted by the Commanding Officer, through the Barrack Master, to the Barrack Office, and by general Returns, transmitted in the same Manner, at the End of every Three Months; to which general Return is annexed a Certificate from the Commanding Officer, stating upon his Honour, that it is a just and true Return of the Quantity of Beer issued to the Non-commissioned Officers and Privates of the Regiment, and that the Numbers specified were effective, and actually present in the Barracks, during the Period mentioned therein. Upon Receipt of the above General Return and Certificate, it is checked by the Weekly Returns, and when found Right or corrected, the Brewer is authorized to draw upon the Barrack Master General, for the Amount of the Beer actually supplied by him, not exceeding the Quantity specified in the said General Return. Forms of the Weekly and General Returns, with the Certificate, are annexed to the King's Warrant.

FORAGE is supplied by Agreement, in consequence of Advertisements published Annually at the proper Season, and the Proposals submitted to the Barrack Master General, who in all Cases accepts of those most favourable to the Public.

The Supply is made by Requisitions from the Commanding Officer to the Barrack Master, in the same Manner as in the Case of Beer, and the Issues are checked by Weekly and General Returns, with Certificates, from the Commanding Officers, stating upon Honour that the Horses charged were effective during the Periods therein specified. In some few Places it has been found, that the Commanding Officers have been able to purchase Forage upon lower Terms than were offered by any other Person, in which
Cases

Cases, the Certificates specify in Addition, that the Forage was actually given according to the Rates and Prices charged, and that due Care was taken to obtain the several Articles at the lowest Prices, and most reasonable Terms. By the Establishment of the Army, an Allowance is made for each Horse, of $8\frac{1}{2}d.$ per Diem, for the Amount of which, the Commanding Officer gives the Person supplying the Forage, Drafts upon the Agent of his Regiment, and for the Difference between that Sum and the actual Cost of the Forage, he gives Drafts on the Barrack Master General.—Forms of the Weekly and General Returns, with the Certificate, are annexed to the King's Regulations.

The Ration of Forage to the Cavalry, is at present 12lbs. of Hay, 10lbs. of Oats, and 10lbs. of Straw, for each effective Horse actually in Barracks, which are confined to the Number for each Person, as specified in the King's Regulations.

BEDDING, FURNITURE, and UTENSILS.—The Supply of these Articles are had on the lowest Terms from the wholesale Dealers, as the Service requires. The Barrack Masters at the several Barracks, give Receipts for whatever Quantity is delivered to them, by Orders from the Barrack Office, and these Receipts are the Vouchers on which Payment is made, and the Barrack Master, from the Time he receives the Articles, stands charged with the same, and he accounts for the Delivery and Consumption, by Quarterly Returns.

The Furniture and Utensils, which consist of coarse and cheap Articles, are provided as much as possible in the Towns where the Barracks are situated. The Charges for Bedding, Furniture, &c. are checked by Certificates of respectable Persons, that they do not exceed the Prices in the Market at the Time; and also, by the personal Investigation and Controul of the Officers of the Department.

The Issues of these Articles are made in Quantities fixed by the King's Regulations, and when any of them are rendered unserviceable, the Barrack Master is not relieved from the Charge, until a Survey, by proper Officers, is held thereon.

Q. What has been the Mode adopted for conducting the Building Department, and checking the Expenditure?—A. When any Building is ordered to be erected, Plans, Particulars, and Estimates of the same, are made out by the Office Surveyors, and laid before the Barrack Master General for his Consideration; when his Approbation is received, and when a proper Person is found capable of executing the Business, an Agreement is drawn out and executed by the Parties concerned; the principal Conditions of which bind the Builders to use Materials of every Kind of the best Quality;

and to perform every Part of the Work in a good and substantial Manner, according to the Plans and Particulars furnished him from the Barrack Office; and in order to make the Builder punctually conform to those Conditions, a Clerk of Works is appointed to superintend the Erection of the Building, who is informed of the Particulars of the Agreement, and is furnished with Instructions for the Regulation of his Conduct. He transmits Weekly Reports of the Number of Workmen employed, of the Progress of the Building, and of any other Matters he may judge necessary for the Information of the Barrack Master General. And as a further Check, Surveyors are from Time to Time sent from the Barrack Office to inspect into the Materials and the Workmanship of the Building, as well as to see that the Clerk of Works strictly attends to his Duty, and keeps regular Accounts respecting every Part of the Building.

It is agreed, that the Building shall be paid for by Measurement and fair Valuation, according to the Rates usually given for such Work at or in the Vicinity of the Place where the same is erected, to be ascertained and settled by such Persons as the Barrack Master General shall appoint for the Purpose on the Part of the Public: And in order to enable the Builder the better to proceed with the Work, at stipulated Periods, when the Building is erected to certain given Degrees, Payments are made to him on Account, reserving always £.20 per Cent. upon the Value of the Work then done; which is withheld until the Whole of the Business is completed, and the Accounts are finally adjusted in the Barrack Office. And in Order to prevent any unjust Demand for Money on Account, no Claim for the same is admitted without the Certificate of the Clerk of the Works upon the Spot, or of a Surveyor belonging to the Office appointed to inspect the Building, stating the Progress and Execution is such, as by the Conditions of the Agreement to warrant a Payment on Account. The same is then examined by the proper Officers in the Building Department, and if the Claim is just, they certify it to the Accountant of the Barrack Office; which Certificate is laid before the Barrack Master General, who, if he thinks proper, authorizes the Payment; and during the Execution of the Building, and when the same is completed, Measurements are taken, and the Quantities adjusted by Surveyors on the Part of the Office, and on that of the Tradesman; from which he makes out his Accounts, and transmits them to the Barrack Office; when they are examined in the Building Department, and laid before the Barrack Master General, with such Observations as are requisite for the further Arrangement thereof, previous to their final Settlement; but in order to prevent, as much as possible, any improper Charges being allowed, or unnecessary Expence incurred,
the

the Accounts are then put into the Hands of Three Officers of the Department, namely, the Assistant Barrack Master General for the general Inspection of Barracks, and the Two principal Architects and Surveyors, who are directed to repair to the Place where the Building has been erected, for the Purpose of examining into the Execution of the Work, investigating the Dimensions of the several Parts thereof, and collecting upon the Spot the prime Costs of the different Kinds of Materials made Use of in the Building, so as to enable them to judge of the Prices charged by the Builders and to correct the Accounts: They also see that the necessary Vouchers for all Charges are produced, and obtain from respectable Builders in each Town, and also from private Persons for whom large Buildings have been executed, Certificates, that the Prices charged are such as are customarily paid by Individuals in the Town and Neighbourhood where the Building has been executed. This Arrangement has been productive of very considerable Advantages to the Public, as large Disallowances have been made in several Builders Accounts, in consequence of improper and unreasonable Charges.

All Accounts for Buildings come under their Inspection, and are submitted by them to the Barrack Master General for his Consideration; and on the Balance being certified by them on the Face of the Accounts, the Barrack Master General closes the same, and makes the final Payment to the Builders.

Whenever Repairs are required to be executed at any Barracks, or other Buildings under the Direction of the Barrack Department, the following Mode is observed; viz. an Agreement is made by the Barrack Master General, with some respectable Tradesmen, to undertake the Repairs of the same, according to the Rates of similar Work in the Place, to be settled and valued by such Surveyors as shall be appointed by the Barrack Master General. The Builder to produce his prime Cost Account, with a Certificate from some respectable Person of the Place, that the Price is such as was paid there at the Time.

When Repairs are wanted, the Barrack Master states the same in Writing to the Officer commanding the Troops, who, if they appear necessary, gives a Certificate to the Barrack Master thereof, and he then calls upon the Tradesmen above-mentioned, to examine the Building, and make an Estimate of the Expence, which is transmitted to the Barrack Office for Authority to proceed: But if the Repair should be of such a Nature as not to admit of Delay, then, upon the Certificate of such Circumstance from the Commanding Officer and Tradesmen, the Barrack Master orders the Work to be immediately done; but he sends a Copy of the Estimate and Certificate at the same Time to the Barrack Office.—

When any Day Work is requisite, and there is no Clerk of the Works present, the Barrack Master keeps a regular Account of the Number of Men, and the Carts and Horses employed therein, and the daily Rates at which they are paid; and he sends up a Weekly Report thereof to the Barrack Office; and when the Builders Accounts are delivered in, he checks the same by his own Accounts, for the Regularity and Accuracy whereof he is responsible; and he takes particular Care that the Tradesmen do not employ more Persons and Carts, &c. than are absolutely necessary for the Execution of the Work; and all Pay Bills for Work are signed by the Work People, according to the Form prescribed, and no Charge is admitted without such Voucher.

In all Cases where Services have been executed, or Supplies furnished, the Person or Persons performing the same, are ordered to draw upon the Barrack Master General for the Amount of the Sums due to them, so that the Money goes, without any Deduction, directly from the Hands of the Person receiving it from the Public Treasury, into those of the Persons entitled to it; by which Means the Detention of any Part in the Hands of intermediate Persons, under the Pretence of Perquisite, is entirely prevented.

Number of ROOMS allowed in Barracks for the Commissioned, Warrant, and Non-commissioned Officers, and Private Men, and for which FUEL and CANDLES are to be issued; viz.

CAVALRY.

Field Officers, each	-	-	2	Rooms.
Captains, each	-	-	1	D ^o
Subalterns, Staff, and Quarter Masters, each	-	-	1	D ^o
The Serjeants of each Troop of Dragoons, and the Corporals of each Troop of Horse	-	-	1	D ^o
8 Rank and File	-	-	1	D ^o
Officers' Mess	-	-	2	D ^o

INFANTRY.

Field Officers, each	-	-	2	D ^o
Captains, each	-	-	1	D ^o
Two Subalterns	-	-	1	D ^o
Staff, each	-	-	1	D ^o
12 Non-commissioned Officers, and Private Men	-	-	1	D ^o
Officers Mess	-	-	2	D ^o
Serjeant Major, and Quarter Master Serjeant	-	-	1	D ^o

When

When there are a sufficient Number of Rooms in a Barrack, to allow of One to a Subaltern of Infantry, a full Allowance of Fuel and Candles may be issued for the same.

The Weekly Deliveries of Coals and Candles for every Room occupied as above, are not to exceed the following Quantities; viz. Three Bushels One Quarter Coals, and Two Pounds and a Half of Candles, to the Cavalry, in November, December, January, February, and March. The same Quantity of Coals, and One Pound and One Quarter of Candles to the Infantry for the same Time.

Two Bushels One Half of Coals, and Two Pounds of Candles, in April, September, and October, to the Cavalry. The same Quantity of Coals, and One Pound of Candles to the Infantry for the same Time.

One Bushel Three Quarters of Coals, and One Pound and a Half of Candles, in May, June, July, and August, to the Cavalry. The like Quantity of Coals, and Three Quarters of a Pound of Candles to the Infantry, for the same Time.

A Commissioned Officer's Guard, Seven Bushels of Coals, and Four Pounds of Candles, from 1st September to 1st May. A Non-commissioned Officer's Guard, Half those Quantities of Coals and Candles for the same Time.

N. B. When Sea Coal is not used, One Cwt. of Coal is considered as equal to a Bushel.

When it is found necessary to have Lights in the Passages and Galleries in the several Barracks, One Pound of Candles will be allowed per Week for each Lanthorn from the 1st of September to the 1st of May.

The Barrack Master General is to supply the Non-commissioned Officers and Private Men in Barracks, with Straw for each Paillasse every Three Months, and the same for the Paillasses of the Officers Servants, to whom the same Quantity of Bedding is allowed as to a Private Soldier.

Approved by the KING,

W. Windham.

An ACCOUNT of the Contingent Expences of the Barrack Office; including the Extra Pay allowed per Day, and the Travelling Expences of the Officers; for the Year 1796.

EXTRA PAY and TRAVELLING EXPENCES.

	£.	s.	d.
Barrack Master General's Travelling Expences - - -	346	3	0
Deputy Barrack Master General's D ^o - D ^o - - -	67	14	0
Assistant Barrack Master General's D ^o , at the Rate of 1s. 6d. per Mile, and 10s. per Day while travelling - - -	793	4	5
D ^o - D ^o - D ^o - at the Rate of 1s. 6d. per Mile, and 5s. per Day while travelling - - -	430	1	0
Surveyor's - D ^o - D ^o - at the Rate of 1s. 6d. per Mile, and 20s. per Day while travelling - - -	525	10	6
D ^o - D ^o - D ^o - at the Rate of 1s. 6d. per Mile, and 10s. per Day while travelling - - -	272	11	0
Assistant Surveyor's and Checking Clerk D ^o , at the Rate of 1s. 6d. per Mile, and 10s. per Day while travelling - - -	305	2	0
Total Extra Pay and Travelling Expences - £.	2,740	5	11

CONTINGENCIES.

	£.	s.	d.
Coals and Candles - - - - -	120	16	6
Taxes - - - - -	127	3	8
Furniture - - - - -	73	13	6
Stationary - - - - -	267	15	4
Stamps for Forage, Beer, and other Contracts - - -	47	19	0
Printing, and Advertisements for Contracts - - -	21	8	0
Postage, &c. - - - - -	91	6	3
Miscellaneous - - - - -	40	3	8
Total Contingencies - £.	790	5	11

The Expence of Travelling has been very much increased in this Year, by the Orders given in the Autumn for providing Barracks in the County of Essex, Suffolk, Kent, Suffex, and Hampshire, for near 20,000 Men, and for Prisoners of War in Huntingdonshire; which required constant Visitation to ensure the due Execution of the Work, so as to prevent the Troops being kept too long under Canvas; and also from the Principal Assistants and Surveyors being employed in settling and closing the Accounts of Builders at the several Barracks which have been erected in the different Parts of the Kingdom, in order to ascertain on the Spot the just and fair Prices of the Materials and Labour; by which Means, Savings to a large Amount are made to the Public.

Barrack Office,
19th May, 1797.

Ol. De Lancey,
B. M. General.

TWENTY-FIRST REPORT.

OFFICE OF ORDNANCE.

(Ordered to be printed, 19th July, 1797.)

IT belongs to the Office of Ordnance, to supply all Military Stores for the Army and Navy, to defray the Expence of the Corps of Artillery, Corps of Engineers, and other Military Corps attached to the Ordnance Service ; and also the Charge of repairing and building Fortifications, at Home and Abroad ; excepting Field Works Abroad, and excepting also those Fortifications which Commanders in Chief may deem it expedient to erect without previous Instructions from Home ; in which two Cases the Bills are paid by the Treasury and placed to Account in the Extraordinaries of the Army. All contingent Expences attending Ordnance Stores, as well as Camp Equipage for the Artillery, and the Article of Tents for the Privates of the whole Army, are included in the Payments of the Ordnance*.

The Hire of Vessels for the Transportation of Ordnance for Foreign Service, has, since the Establishment of the Transport Board, been transferred to that Office ; and the Building of Barracks belongs now to the Barrack Department, except when Barracks are ordered to be built within a Fortification. The Total Expence incurred under the Ordnance Department in the present War, has been very considerable, the Sums voted in the Years 1794, 1795, 1796, and 1797, amounting to about £.9,234,000 ; from which, if on Account of a supposed Peace Establishment for those Years, the Sums of £.375,000 per Annum (being the Sum estimated by the Finance Committee of 1786) and of £.50,000 per

* Supplement (A.)

Annum on Account of the Sum voted Annually in Peace for the Ordnance Use, under the Head of Naval Service, and also of £.100,000 per Annum for Extraordinary Services, not included in the Estimate, are deducted, the War Expences of the Ordnance already voted will be about £.6,709,000. The Total War Expences of the Ordnance in the American War, from 1776 to 1785, each inclusive, will be found to have amounted to about £.8,054,000, supposing £.310,000 per Annum to be deducted for the Peace Establishment, from the Sums voted in Parliament (that being the Average Ordnance Expence of the Six Years of Peace preceding) and supposing £.50,000 per Annum to be also deducted, as in the Case of the present War.

Although the Payment of a chief Part of the Ordnance Transport Service, and also of the Barrack Service (the latter of which was in the former War very inconsiderable) has been recently transferred to other Departments, the Annual Expence of the Ordnance could not fail in this War very greatly to increase, both on Account of the more enlarged Scale of the general Military Operations (not to mention the increased Price of almost all Kinds of Articles) and also through the peculiar Demands for Stores, which have been made in the present War on the Board of Ordnance, and the very considerable Enlargement which has taken place in its own Military Establishment.

Your Committee are informed, that the greatest Number of Artillery Men in British Service during the American War, paid by the Ordnance, was 5,356; and that the present Number is 6,464, besides a Horse Brigade, consisting of 1,199 Men, an Irish Corps of 500, a French Corps of about 500, and a Dutch Corps of 339 Men*.

An Extraordinary Charge on the Board of Ordnance, has, in this War, arisen from the Acquisition of new Foreign Establishments; and the Value also of the Ordnance Stores

* Supplement (A.)

captured in these, has, by virtue of a recent Act of Parliament, been paid to the Army and Navy, whenever they have been jointly the Captors. The Sums voted in the Ordnance Estimates on this Account, amount to about £.150,000. A new Expence has also been incurred by supplying our Subsidiary Troops with Ammunition and Ordnance Stores, which in the former War was no Part of our Engagements.

Your Committee have thought it proper to make these preliminary Observations, because they have conceived that the unprecedented Magnitude of the present Annual Scale of Ordnance Expenditure, and the recent Extension which they shall have to state in the Civil Establishment of the Office, might otherwise possibly create a Presumption of a Want of Vigilance and Economy in this Department.

§ 1. IN examining the several Regulations and Checks which have been applied to controul the Public Expenditure in this Department, Your Committee beg Leave to submit their Observations under the following Heads, viz, 1. The Master General and Board of Ordnance. 2. Contracts. 3. Old Stores. 4. Debenture Payments. 5. Checks on the Receipt of Stores. 6. Storekeepers. 7. Treasurer. 8. Fortifications and Services. 9. Estimates.

1. The Master General and Board of Ordnance.

THE Master General, who, in his Military Character, is Commander in Chief over the Artillery and Engineers, has, in his Civil Capacity, the entire Control over the whole Ordnance Department: "He can alone do any Act, which can otherwise, if he does not interpose, be done by the Board; he can order the Issue of Money, but that Order must be executed in usual Mode, by Three Board Officers."

The Lieutenant General, who is Second in Command over the Artillery and Engineers, is, in his Civil Capacity, the First in Rank among the Members of the Board; which

comprehends Four other principal Officers, the Surveyor General, the Clerk of the Ordnance, the Storekeeper, and the Clerk of Deliveries. During the Absence of the Master General, or the Vacancy of the Office, the whole Executive Power devolves on the Board, and it belongs to them, though they are subject to the Interposition of the Master General, to make Contracts for Stores, and for Performance of Services, and to direct the Issue of Stores and of Money. The Signatures of Three Members of the Board, of whom the Clerk of the Ordnance must be one, are necessary for the Payment of Money.

2. Contracts*.

UNDER this Head, Your Committee have adverted to the Mode of contracting, and the Terms upon which Horses, Ordnance, and Powder have been provided.

1st. The Commissioners of Accounts have reported, “that
“they consider the Principle of advertising for the different
“Articles wanted in every Branch of this Service, which had
“been adopted by the Board of Ordnance a short Time before the Date of their Report, as having produced Advantage to the Public;” and the Board of Ordnance have informed Your Committee, that, “from the Year 1782, the
“Period alluded to by the Commissioners, to the Beginning
“of the Year 1795, the Rule of advertising has been generally attended to in Cases where it could be adopted with
“Advantage to the Public Service; and that, since 1795,
“it has been (as they express it) invariably pursued; the
“Master General and Board being persuaded, that the Plan
“of obtaining the Supplies of Ordnance Stores through the
“Channel of Advertisements, is the most beneficial to the
“Public.” It appears by the Examination of Mr. Nettleship, the Deputy Clerk of the Ordnance, “that, in some
“Cases, Ten or Twelve principal Dealers in the Article
“wanted, have been requested, by Letter, to send in Pro-

* Supplement (A.)

“posals,”

“posals;” the lowest Offer from whom has always been accepted.

The Price at which the Contracts of the Ordnance are taken, though not studiously concealed, appear not to be made publicly known. Your Committee have thought proper to call for a Specification of the Terms on which several of the principal Contracts of the Board of Ordnance have been lately made.

2dly. It appears that in general, Ordnance Horses in this War have not been hired as in former Wars, but purchased; and that the Price has been limited to 18 Guineas for Bat Horses, 23 Guineas for Train Horses, and 26 Guineas for Horses for the Horse Artillery; the Commission paid on the Purchase, being 2*d.* in the Pound. The Mode of obtaining them by Purchase is likely, in the early Part of the War, to have answered much better than that of hiring; the Purchase Money of each Horse having been equal to not quite Two Years Hire, and the Forage having been paid by Government equally in both Cases. This will appear from the Rate of Hire for Horses for the Train of Artillery, agreed to by a Contract dated 25th January 1793, of which the general Terms were the following: “For Horses on Full Pay, the Ordnance was to pay 5*s.* per Week, for those on “Half Pay 7*s.*” the Contractor engaging to find Forage for the Horses on full Pay, and the Ordnance for those on Half Pay. The Price for the Conductors on Full Pay was 3*s.* per Day, on Half Pay 1*s.* 6*d.* per Day. For Drivers on Full Pay, 1*s.* 3*d.* per Day; on Half Pay, 7½*d.* per Day. For every Horse killed in Action, taken or hurt in the Service, the Contractor was to be allowed £. 15. 15*s.*

By a later Contract, dated April 8th 1795, made for 27 Months, the Manner of contracting for Horses was in some Degree varied. The Rate for them when at Picket being settled at 17*s.* 6*d.* per Week; not at Picket 14*s.* assuming them in both Cases to be on Full Pay, and if on Half Pay,

at 7s. per Week as before. The Contractor agreed by this Contract, to find, in every Case, Rations of Forage, the same as is allowed to the King's Horses, the Consideration paid for Forage appears therefore to have been 9s. per Week.

The above-mentioned Hire for Horses paid in this War, very materially exceeds that in the American War. The Commissioners of Accounts state, in 1782, the Full Pay for an Ordnance Horse was reduced 1s. 0 $\frac{3}{4}$ d. per Day, or 7s. 5 $\frac{1}{4}$ d. per Week, the Contractor (supplying the Return at the Peace) paid by Government. They also state the Terms of a Contract made in an earlier Part of the American War, which was not quite so favourable to the Public; the Full Pay to Conductors was by that Contract 3s. per Day, and to Drivers, 8s. a Week.

3dly. Iron Ordnance was contracted for in the American War at £. 18 per Ton; in the present, at £. 16. All Brass Ordnance is manufactured by the Board of Ordnance itself.

The Price of Musquets appears during the present War to have been gradually rising; and though the Quantity now in Store is very considerable, the Difficulty of obtaining them is stated to have been extremely great. In the present Year, Advantages in point of prompt Payment, as well as in Price, have been in some Cases given to the Gun-makers. Musquets somewhat inferior to those commonly bought by the Ordnance, have also been purchased both from the India Company and from Abroad. The Price paid for the best Shortland Musquets, has risen from £. 1. 12s. 8d. to about £. 1. 16s. 6d. The lowest Price paid for Foreign Musquets has been £. 1. 2s.

4thly. The Price paid in this War to the Powder Makers for the manufacturing of Powder, has been 40s. per Barrel; in the American War it was 30s. The Quality, however
is

is now greatly superior, the Proof required being much more strict than formerly.

It appears by the Votes of the House in the Year 1788, that the Sum of about £. 10,005 was then directed to be applied to the Purchase of additional Powder Mills at Waltham Abbey ; and Your Committee have had the Satisfaction of learning, that the manufacturing of Powder by Government, which is now carried on to a considerable Extent, both at that Place and at Feversham, is found to answer ; since it is stated to your Committee, that not only the Powder made by Government costs less by about One-fifth Part of the manufacturing Expences, than that which has been just stated to be contracted for ; but the Experiments made by the Ordnance have also led to a general Improvement in the Manufacture of this Article. The further Advantage of having always a Stock of Powder in Possession, arises from having a Manufacture of it in the Hands of Government.

3. Old Stores.

When Old Stores are sent Home on Account of their being deemed unserviceable by the Officers who return them, an Inspection of them by the Officers of the Board of Ordnance takes place at Home ; and if they are again pronounced unfit for Service, they are ordered to be sold by Public Auction so soon as a sufficient Quantity has been collected. Very few Ordnance Stores are disposed of Abroad as unserviceable, those of any Magnitude being usually sent Home, and the Tower is the Place where in general they accumulate. The Public Sales for unserviceable Ordnance Stores are numerously attended, and by many *bona fide* Purchasers ; though a Combination among them has been sometimes suspected, and a Part of the Sale postponed in consequence. The Treasurer of the Ordnance receives the Value of the Stores sold, and accounts for them to the Exchequer by what is termed his Voluntary Charge.

3. Debenture

4. Debenture Payments.

The Payments of the Board of Ordnance for the larger Services at Home, are made by Debentures; and the known and accustomed Practice for some late Years has been to make those Payments which are laid to be in Course of Office, at a Period which is always somewhat more than Three Months after the Date of each Debenture, and which can never exceed Six; to pay, for Instance, at once, for the Three Months of January, February, and March, as early as possible after the 30th of June.

The Master General and Board were able to follow this Rule from the 1st July 1785 to the 31st March 1795; but since that Time the Payments of Debentures has not been effected until about Seven to Ten Months after their Date; which Irregularity is stated not to be owing to any Insufficiency of the Funds voted by Parliament to defray the whole current Demands of the Ordnance with Punctuality, but to have arisen from the Supplies of Money actually obtained from the Exchequer having been insufficient. The Periods of the Payments of Debentures had, in some Cases, been settled by Agreement, in others not; and an Interest of £.5 per Cent. has been allowed in some Cases on the Failure of Payment at the accustomed Period.

5. Checks on the Receipt of Stores.

The Receipt of Stores is certified by the Receiving Officers. who are sometimes Two and sometimes Three. The great Receipt is at the Tower, where Three certify the Ordnance. The Ordnance Receiving Officers are, in many Cases, the Judges of the Quality as well as Quantity of Stores received; but whenever technical Knowledge is required, a competent Person is called in to judge of the Article, and the certifying Clerks then certify their own Receipt and his Opinion. The Person called in is not always the same, and the Seller is supposed to be not likely to know for a Certainty
who

who will be the Individual called. It is stated, that either the receiving or demanding of a Fee by an Officer of the Board of Ordnance, would in all the Cases in which Fees are prohibited, be followed by Dismissal; and an Instance is mentioned of One Person having been dismissed for endeavouring to exact a Fee.

6. Storekeepers.

THE principal Storekeeper at the Tower, who is also a Board Officer, has the Custody of the Stores delivered in there; and the Storekeepers at the Outports and Garrisons have in like Manner the Charge of the Stores issued to them. In general, a Storekeeper and his Securities are considered as personally liable to pay for any Deficiency in their Stores. At the Appointment of every new Storekeeper at the Outport, it is the Practice of Office to take an Account (or a Remain as it is termed) of the Stores left by the Predecessor. The Quantity reported by the Officer employed in taking the Remains to be actually delivered over, is compared by the Ledger Keeper with the Quantity which it appears by the Ledgers of Articles formed from the Journals of Receipts and Issues, that the Predecessor ought to have had in his Possession; and in Case a Deficiency arises, which cannot be satisfactorily accounted for, it is ordered by the Board to be made good by the Predecessor or his Representatives. Remains of Stores are ordered to be taken in like Manner at all Places at Home, once in Seven Years, as also at the Expiration of a War. In Foreign Parts, a Remain is taken only on the Appointment of a new Storekeeper. The Storekeepers Abroad send Home Annual Accounts of their Receipts and Issues. When an Expedition takes place, a Commissary is specially appointed to take the Charge of Ordnance Stores, who is liable himself, or by his Securities, to make good any Deficiency in the same Manner as a Storekeeper. In the Event of the Capture of Ordnance Stores by the Enemy,

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the Commanding Officer's Certificate of the Quantity captured, is the Voucher, on the Faith of which alone the Board of Ordnance are accustomed to give Credit to the Commissary.

With respect to the principal Storekeeper, it appears, that no regular Remain of the Stores committed to him, was taken at the Time of his entering into Office, which was a few Years since. This Omission is stated to have happened partly through the Difficulty of taking, at the great Depository at the Tower, any regular Remain at all, and more especially at the Period in question, which was a Period of War; and partly through another Difficulty which is said to exist, that of making up the Ledger accurately, and of stating with Certainty the Remains of all the numerous Balances upon it. Some Attempt, however, has been made by the present Storekeeper, through his own Clerks, to supply the Want of that regular Remain, which ought, upon his Appointment to have been taken, if practicable, by the Office.

The Consequence of having omitted to take a Remain on the Nomination of a new Storekeeper, may prove very detrimental to the Service; for if at a subsequent Period, a Deficiency should appear on the taking of a Remain, it would probably be impossible to know whether the Storekeeper who is come into Office, or his Predecessor, ought to be charged with it. The latest Remain taken at the Tower, was taken some Years since, and it appears to have been done incorrectly, as were also the preceding ones; for Mr. Nettlehip has stated, that there has not been, ever in his Memory, any Instance of a Ledger so accurately stated, and of a Remain so exactly taken at the Tower, as to authorize a Demand on the principal Storekeeper, supposing a Deficiency to appear; and also that he never knew of any Demand on the principal Storekeeper for a Deficiency taking place. There is another Occasion, in which there is Reason to suppose that the taking
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of a Remain has, through the Difficulty of the Case, been sometimes omitted*, and that is, where the Commissary of Ordnance Stores attending an Expedition has died.

Your Committee think it proper under this Head to notice, that a Robbery, to no very inconsiderable Extent; happened not long since, at One of the Stores of the Tower†. It appears to have been not unusual, antecedently to this Time; to let the Store be open when no Clerk was present; but strict Orders have since been given, that whenever any Business, either of Receipt or Issue, is going forward, the Clerk shall personally attend, and that he shall be present at the Opening of the Store early in the Morning.

7. TREASURER.

YOUR Committee do not think it material to detail the Mode of making up and passing the Accounts of the Treasurer of the Ordnance, since it is fully explained by the Commissioners of Accounts in the Beginning of the Twelfth Report. His Cash is now kept at the Bank. Neither do they judge it necessary to describe the Manner of settling the Accounts of the Military Corps attached to the Board of Ordnance; the Practice in this Respect appearing to be much the same as that adopted in the Army.

8. Fortifications and Services.

FORTIFICATIONS are erected by the Commanding Engineer, pursuant to an Order from the Master General, for carrying a Project into Execution, according to an approved Plan and Estimate. The Estimate is usually formed in the first Place by the Engineer, who is afterwards to execute the Work; and its Accuracy is examined into by a Committee of Engineers at Home, the Expediency of the Measure being submitted to the Master General. All Fortifications, Works, and Repairs, have been carried on, since the Date of the Twelfth Report of the Commissioners of Accounts, in the

* Supplement (B.).

† Supplement (B.).

Manner recommended by them, namely, by Measurement and by Contract, except where the Soldiers of the Corps of Royal Military Artificers have been employed, and even in such Cases the Materials worked up by the Soldiers have been supplied by Contract.

It belongs to the Storekeeper at the Place where the Fortification is carried on, to make the Payments. Money is imprested to him for this Purpose on Account, in consequence of a Letter from the Engineer to the Board, in which he mentions the particular Service. The Storekeeper having been made Debtor for the Sums imprested, is afterwards discharged by producing Vouchers for his Disbursements, which consist of the Receipt of the Person receiving the Money, together with the Signature of either One or Two Witnesses, who are usually Persons in the Ordnance Service. The Storekeeper's own Affidavit of the Payment is also required. In respect to the Payment of those Services which are not under the Direction of the Engineer, but under that of the Storekeeper, the Clerk of the Survey, and the Clerk of the Cheque of the Place, who are called "the Respective Officers," a joint Application is made by them to the Board. It appears that Money is not usually advanced or imprested on Account for the larger Payments, and that the Practice of doing this has been of late Years much limited. In the Case of the Works or Services Abroad, the Payment is made by the Means of Bills drawn on the Board of Ordnance by the Storekeepers of the regular Establishments, and by the Commissary and Paymaster (who are usually the same Person, attending the Detachment of Artillery, which is with His Majesty's Forces. Those who draw are made Debtors for their Drafts, and account afterwards in the same Manner, and are subject to the same Checks as a Storekeeper at Home. It is further required of every Accountant Abroad who draws Bills, that he should take an Oath that he has made public Advertisements of his Intention to draw the Sum which he had in Contemplation, and that he has accepted the lowest Proposal

Proposal offered to him, and that he has not, either directly or indirectly, received any Fee or Gratuity for drawing the Bills.

It does not appear that the Largeness of the Excess of the Drafts from any Place above the estimated Sum for that Place, is considered by the Board as a sufficient Ground for refusing Acceptance of the Drafts, provided they are clearly drawn in the Prosecution of a Service which the Board had given Authority to undertake; neither is it usual for the Storekeeper and other Respective Officers Abroad, ever to refuse a Supply of Money to the Engineer, because the Sums which they must draw in order to furnish the Supply is known to be a large Exceeding of the Estimate. It is therefore on the Engineer alone that the Limitation of the Expenses seems to depend; though for the Proofs of the Payment of the Money the Dependence is on other Persons. The Engineer having himself, in the first Instance, made the Estimate, and being also ordered by his general Instructions not to exceed it, undoubtedly may consider both his Reputation and his Duty to require, that he should not extravagantly or unnecessarily do so. An Explanation is afterwards required if the Estimate has been much exceeded; and Engineers have been censured on this Account in more than One Instance.

Your Committee are informed; that in the regular Works at Home, the Exceedings of the Estimates in late Years have been very small; and in particular that the Estimates of the Expence of fortifying Portsmouth and Plymouth, laid before Parliament and agreed to in 1786, are either not likely to be exceeded at all, or only in a very small Degree.

When any Bill drawn from Abroad is evidently improper; the Acceptance is refused; but the Bill is accepted on the Credit of the Drawer, in order, as it is obvious, to save the Charges attending its Return. The Drawer on entering his Office, having given Security for the faithful Discharge of it, it is assumed that if a Bill accepted on his Credit should be

afterwards disallowed on Account of the Service being on Investigation deemed improper, the Money is to be recovered from him or his Securities.

Your Committee have discovered, in the Course of their Inquiries, that some Years since very strong Suspicions arose of the Commission of Frauds on the Board of Ordnance by their Servants in the West Indies; and that a Commission, at the Head of which was the Surveyor General of the Ordnance, was sent to the West Indies for the Investigation of this Subject. Mr. Crew, Secretary to the Board of Ordnance, has stated, that there was found to have been a Disobedience to the Instructions of the Board, among their Servants, in Two, if not in Three, of the Islands, in most Branches of Duty*; that also a great Variety of Frauds was discovered, in the Hire of Artificers, in the Conversion of Materials to private Purposes, and in charging them at a higher Rate than that at which they might have been purchased, and in charging Articles under a fictitious Head, which it was thought would be disputed if stated under the real Head. Frauds of all these Descriptions were detected at Grenada and St. Christopher's; in which all the Three Respective Officers of the Ordnance, together with the Engineer himself, and probably some other Residents on those Islands, must have combined. At Antigua there was a very strong Suspicion of the same Frauds, but it could not be established by living Proof. At Barbadoes, the utmost Regularity was found to have prevailed; and at Dominica and St. Vincent's, nothing more was discovered than some trifling Irregularities in keeping the Accounts. The principal Frauds were brought to light through a private Quarrel among some of the Respective Officers, by which one of them was induced to inform against the rest. The Measures which the Board of Ordnance took to prevent the Return of the same Evils, were, to dismiss all the Officers; to institute Prosecutions in

* Supplement (C.)

England against some of them ; and to renew the Injunctions to obey strictly the general Instructions previously given.

Your Committee having observed that Sums to a considerable Amount were voted in the Years 1788, 1789, and 1790, for the Execution of a Plan which, with the Concurrence of His Majesty, had been proposed by the Committee of Engineers at the Tower, as a permanent Defence of the West India Islands, have thought it their Duty to enquire into the present State of the projected Works. They understand, that only a Part of that intended Sum was expended in the direct pursuance of the Plan ; but that the Works which were begun, were finished as far as was practicable. That the same Gentlemen who went out to investigate the Frauds in the West Indies, were charged with the Duty of examining into the State of Fortifications also, and of proposing Plans for the future Defence of those Islands. That they formed, in consequence of these Instructions, a Plan, the whole Expence of the Execution of which, was computed at somewhat more than £. 300,000, exclusive of the Sum which had been already spent. It appears, however, that at the Commencement of the War, Colonel Pringle was sent out with Authority to execute immediately a more limited Plan for the temporary Defence of the West India Islands, which was to cost about £. 80,000, and which, as is stated in the Instructions to Colonel Pringle, was to correspond, as far as Circumstances would permit, with the permanent Works proposed by the Board of Officers, and to tend ultimately to facilitate the Completion of their Plans. Several Parts of this Sum of £. 80,000, as far as Your Committee have collected, were voted from Year to Year, under the Head of " Services unprovided for," as the Expence was incurred, and not as the Part of any regular Plan of Defence*. Your Committee understand, that it is not in the Contemplation of the present Master General and Board of Ordnance, to

* Supplement (D.)

propose to Parliament the Expenditure even of what remains of the £. 80,000 ; but that if any fresh Works are projected, it will be after a new Consideration of the Subject.

9. Estimates.

THE Mode of forming the Estimates of the Ordnance, is stated, by the Commissioners of Accounts, to have been, at the Time of making their Report, "fundamentally defective." They observe, "that the Design of an Estimate is "to inform the House of Commons what Sum will probably "be required for any Service in the ensuing Year, in order "that the Legislature may, out of the Public Revenue, provide and appropriate a Portion adequate to that Service ; "that every Estimate ought, therefore, to be as complete "and comprehensive as possible ; but that nevertheless, ever "since the Year 1780, every Annual Estimate for the Ordnance Service had been attended with an Account of Services performed, and not provided for, and sometimes to "an Amount exceeding the Estimate ; that most of the "Services in these Accounts also were such as might have "been, and many such as actually had been foreseen, but "that the Usage of Office warranted the Omission of them." It appears that the Duke of Richmond had, about Two Years before the Date of these Observations of the Commissioners (namely, in the Beginning of the Year 1783) drawn up and presented to Parliament a Report on this Subject, to which was annexed the Plan of a new Estimate, and this Plan has been adhered to in every succeeding Year. Although in many Respects the Plan suggested by the Duke of Richmond was undoubtedly a material Improvement on the old one, yet the Evil principally complained of, both by the Commissioners and by the Duke of Richmond himself, namely, the Practice of applying to Parliament for Sums to be voted under the Head of "Services unprovided for," and often to a considerable Extent, has not been by any Means effectually prevented.

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The Period antecedent to the Date of the Duke of Richmond's Report, had been a Period of War, and in several of those Years the Sums voted under the Head of "Unprovided," had been (as was stated by his Grace) even greater than those voted on Estimate. The Period in which the Report was formed, together with the accompanying Estimate, was that of the Commencement of Peace, in which, judging even from the Practice antecedent to the American War, it might be expected that the Sum asked for under the Head of "Unprovided," would bear a comparatively small Proportion to the Sums voted on Estimate, to what it would bear in Time of War. The Time of proposing a new Estimate was also one at which considerable Care would undoubtedly be taken to include all probable Expences within the Estimate. Accordingly it happened in the Year 1786, 1787, 1788, no Sum was voted in Parliament under the Head of "Unprovided Ordnance Services." Certain Sums, however, were voted in the Two former of those Years, for Special Works and Services, and for a small Armament. In the Year 1789, a very small Sum was voted under the same Head, which had accrued for the Service of 1788, and which was much more considerable, being chiefly on Account of Exceedings in Works in the West Indies, and the blowing up of a Powder Magazine in Jamaica. In 1791, 1792, and 1793, though these were Years of Peace, the Sums of about £. 62,000, £. 44,000, and £. 54,000, were voted under the Head of "Services unprovided for," which are even larger Sums than those which had been Annually voted under the same Head in the Six Years of Peace preceding the War with America. A very small Part only of the Three Sums last mentioned was occasioned by the Preparation for War in 1790; the chief Part having been for the Exceedings in the Expence of Fortifications in the West Indies, projected in Time of Peace; and most of the Remainder for other accidental Calls belonging to a Time of Peace, but not meant

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to be included in the Duke of Richmond's Plan of regular Estimate. During the present War, the whole Sum voted under the Head of "Ordnance Services unprovided for," appears to be about £. 3,349,000, exclusive of what has been voted under the same Head to supply the Deficiency of the Sums appropriated to Ordnance Use from the Naval Service. And the Whole Ordnance War Expences of this War have been about £. 6,709,000. In the Whole of the American War, the Sums voted under the same Head, with the same Exception, amounted to about £. 4,300,000, exclusive of about £. 957,000 of Ordnance Debt funded at the End of the War, which ought, in this View of the Subject, to be added to it, making about £. 5,257,000, and the whole Ordnance War Expences were about £. 8,054,000. The Sums voted as unprovided for, were therefore, under the old Estimate, rather more than Five-eighths, and under the new they have been just about One-half of the War Expences in this Department.

Your Committee observing how strongly the Duty of endeavouring to reduce, as much as possible, the Sums to be voted under the Head of "Services unprovided for," has been urged on various Occasions, and knowing also how much the general Subject of the Manner of forming Estimates has occasionally attracted the Attention of Parliament, have thought it proper to bestow a considerable Degree of Attention to it in the present Instance. They have therefore very fully examined Mr. Nettlehipp, to whom the immediate Duty of forming the Ordnance Estimates belongs, and who has been Thirty-five Years in Office*.

The Sums voted for the Ordnance (as appears by his Evidence) consists of the Three following Heads: 1st, The Ordinary, which comprehends the Provision for the Ordinary Establishment, Civil and Military, for the Year ensuing;

* Supplement (D.)

Secondly,

Secondly, The Extraordinary, which comprehends every Service, known beforehand, of a temporary and contingent Nature, being a Provision for the ensuing Year also; and Thirdly, The Services unprovided for, consisting of Services which either have been actually paid in the past Year (as is generally the Case) or which are supposed to have been paid, but which were not foreseen when the Estimate for the past Year was made up. Among these unforeseen Expences are included various Exceedings, which have happened in the individual Services voted in the past Year's Ordnance Estimates; to which are added, such Sums as may be necessary to make up the Deficiency of the Sum directed to the Ordnance Use from the Naval Service.

Your Committee, before they proceed further to investigate this Subject, have, in the First Place, to remark, that it appears from Mr. Nettleshipp's Evidence, that the Sums voted Annually in Parliament, according to the present Plan of voting them, have of late invariably proved, in Point of Fact, fully adequate to the current Wants of the Ordnance, for he has expressly stated, that although in the American War the Ordnance was not able to pay punctually their Debts, through the Insufficiency of the Funds voted for their Use in Parliament; yet, in the present War, the Sums allotted to the Ordnance would have been in all Cases sufficient, if the Issues from the Exchequer could have been duly made to them. And he has even added, that if the Balance due to the Ordnance at the End of 1795, had been paid to them early in 1796, they might, in his Opinion, (supposing the Grants of 1796 to have been issued regularly also) have avoided all that Irregularity which in the Year 1796, first happened in their Payments.

This Point having been thus clearly established, Your Committee thought it proper, in the next Place, to enquire from what particular Causes it has happened, that the Ordnance have so constantly found themselves able to advance

those large Sums, for which they are continually called upon on Account of Services unprovided in the Year before they receive the same from Parliament. It is obvious indeed at first View, from this Ability of the Ordnance to discharge by prompt Payments very considerable Claims, apparently unprovided for, and without failing in their Punctuality in other Quarters, that the Sums voted in Parliament on Estimate, must be considerably more than sufficient for their proposed Object.

It is plain, that they are in Fact a Provision, and it may be presumed, that they are even intended as such by the Board of Ordnance, not only for the Services which are estimated and voted, but for all others which are expected to occur in the coming Year, and which are not yet either voted, or reduced to Estimates.

The Causes of this over Calculation of the Sums voted on Estimate, appear, from the same Evidence, chiefly to be the following: It is usual for the Ordnance in forming their Estimate, to calculate rather the Debts likely to be incurred in the coming Year under the several Heads of Service, than the Sums expected actually to be paid within the Twelve-month. If for Instance, under the Head of Extraordinaries, the Expence of a projected Expedition, requiring a great Quantity of Ordnance Stores, is estimated, the whole Expence of the Stores is inserted in the Estimate; but the Ordnance purchase Part of them possibly on such a Credit, that the Payment does not take place till the succeeding Year; or they supply the Stores (which is a still more common Case) from their own existing Stock, and afterwards replace them at some little Distance of Time; the Period of paying for them being prolonged to a still greater Distance. In the same Manner it often happens, that the Expence of Services Abroad, though incurred in the Year, is not actually paid by the falling Due of the Bills in England till the Year after. It appears from a Paper laid before Parliament in

1794, specifying the Manner of appropriating the Sums voted for Ordnance Use, that of the Sums which had been voted for Stores, there was in that Year about £.200,000 unexpended; and that in all about £.600,000 which had been voted, remained unexpended; the Balance due to the Ordnance from the Exchequer, was then about £.160,000; the Difference therefore being about £.440,000, was of course the Sum, or nearly the Sum, which the Ordnance had applied to Unprovided Services, to be voted in a future Year by Parliament. It may be proper to state here, a further Circumstance, which seems necessary to be known in order to possess a just Idea of the real Nature of Ordnance Estimates. It is obvious, that no Estimate of the Ordnance which consists, as the present Estimates always do, of many individual Items, is likely to be very accurate in each Item. In order to produce tolerable accuracy on the Whole, the Exceeding of some Services must be allowed to be set against the Errors of a contrary Kind which occur in others.

It is the Custom, however, of the Ordnance, not altogether to proceed on this Principle. If for Instance, an individual Sum voted on Estimate for a Service in 1786, should have proved inadequate, and another Sum, voted in like Manner on Estimate for the same Year, should have proved exactly in the same Degree too great, it is the Custom, so far as the Form of keeping and presenting Accounts is concerned, not to let the one Sum always cancel the other, and to consider the Estimate of 1786 as having been so correct, and therefore to introduce neither the Deficiency nor the Excess any more to Parliament; but on the contrary, it is the Custom to carry forward, in various Cases, the Two Sums into the next Year, that is, to deduct the one from what would otherwise have been the Estimate of 1787, and to add the other to what would otherwise have been the Unprovided, voted in 1787; a Mode of Proceeding which may possibly be very proper as well as convenient to Office,

but which evidently tends unduly to swell the Sums which are voted as Unprovided, and as unduly to lessen those voted on Estimate, and thus to give an Appearance of permitting larger Sums to be paid without Authority of Parliament, than is permitted in Fact. This Custom of deducting the Exceedings from the next Year's Estimate, and of adding the Sums deficient in Items of the same Class with the Exceedings to the next Year's Unprovided, does not extend to all Cases; indeed if it did, it would preclude all Probability of ever avoiding entirely a Vote under the Head of Unprovided. It appears, that when a Service, Part of the Sum voted for which has been unexpended, happens to be one which in the next Year is discontinued, which there is no Occasion therefore to mention to Parliament, and of which the Account is no longer to be kept open in the Office, the unexpended Sum is in that Case, and in that Case only, applied to the Reduction of the Deficiencies in other Items; and it was in some Degree by applying unexpended Sums of this Class to the Extinction of the various Deficiencies which arose, that a Vote for Unprovided Services was prevented in the Three Years succeeding the Institution of the new Mode of Estimate by the Duke of Richmond. A further Cause of the Largeness of the Sums voted under the Head of Unprovided, is (as has been already intimated) that the Sum of £.5 per Cent. on the Vote for the Pay of Seamen, which it is the Custom to direct to the Ordnance Service, is insufficient for the intended Object of providing Ordnance for the Navy, especially in Time of War. In the Year 1793, the Exceedings on this Head were £.55,707; in 1794, £.100,387; in 1795, £.177,251; and in 1796, although no Provision for them has been made in Estimate, it is known that they are likely to be considerable. This general Purse of the Ordnance is, for the Reasons already stated, presumed to be able punctually to pay this Charge.

On the Whole of this Subject, Your Committee think proper to state, That the present Custom of Annually voting Sums under the Head of "Services unprovided for," and to a large Extent in Time of War, is a Consequence which necessarily results from the present Mode of forming Ordnance Estimates.

The most correct Mode of voting Sums for Ordnance Use, so far as Parliament is concerned, would obviously be to vote on Estimate for the next Year the Sums which are estimated to be likely to be paid within the next Year, and not the Debts likely to be incurred in it, as is now done; since the Estimate laid before Parliament professes to be an Estimate of Payments expected to be made, and not of Expences to be incurred; and in that Case also to vote professedly for Services not capable of being foreseen, such general Sums as may be thought sufficient for them, on the best Calculation that can be formed, and with all the Specification of Particulars that is possible. This last-mentioned Sum would amount, in Time of War, to a large Proportion of the Sum now voted for "Services unprovided for," but by no Means to the Whole of it; in Particular, the Sum now voted for the Naval Service of the Ordnance, under the Head of "Services unprovided for," might, as far as it can be estimated, be transferred to the regular Estimate, and there asked on Account; a Point, which Your Committee, even in the present Plan, submit the Propriety of doing. Perhaps, indeed, it may be advisable to leave, altogether, to the Navy this Allowance to the Ordnance of $\text{£}5$ per Cent. on the Sum voted for Seamen, since it would render the Sums voted on Estimate, in the Naval Service, less inadequate to the Wants of the Navy than they are known now to be, and it might be a Measure more particularly proper and convenient, at a Time when the Pay of Seamen has been increased. In such Case, the whole probable Expence of the Naval Service of the Ordnance, would be to be voted in Ordnance Estimates,

Estimates, and would appear plainly to Parliament, and under its proper Head. The Mode which your Committee have suggested, of estimating the Sums likely to be actually paid in the Year of the known Services, and of also estimating, as nearly as possible, in the same Manner, the Sum likely to be wanted for Services not foreseen, and of voting them on such Estimates, besides being in Appearance the most natural and simple Mode, and by much the most intelligible to Parliament, is also one which seems more like to provide suitably for the Wants of the Ordnance in the coming Year, than the Mode now in Use; for, by the present Plan it is assumed as a general Principal, that the general Excess of the Provision for the Estimated Services (an Excess arising from the Causes which have been for the most Part detailed) is precisely that Provision which ought, in all Periods, to be made for unforeseen Services of the coming Year. The Estimates, as is stated in the Evidence, are not at all calculated with a View to meet those unforeseen Services, and yet they seem to be expected to be just the proper Provision for them, both in Peace and in War, and equally proper whether the War be more Naval or more Military, and whether it be of a more limited or more extended Nature.

Your Committee, however, being aware of the Difficulties which may attend any Alteration in the established System, which they understand to be one which is considered as very convenient to the Office, merely submit to the House what they have stated on this Subject, as seeming to deserve further Consideration.

They cannot, however, avoid observing, that supposing the present Plan to continue, they conceive it may become necessary in some Cases that may arise, in order to prevent the Mischief of postponing the Ordnance Payments, to vote a Sum beforehand for "Ordnance unprovided Services." The only Means of counteracting effectually, and in all Cases the peculiar Irregularity which arises out of the present System,

System, appears to be, on the one Hand, often to forbear from calling for the whole Sum at the Exchequer which has been voted for the Ordnance Use, and on the other, to make sometimes an additional Provision for extraordinary Cases. A Vote of Credit was taken, at the Desire of the Ordnance itself, once in the American War; and this Mode also was adopted in order to provide for Part of the Expence of the Spanish Armament; and it seems obvious, that either a Vote of Credit, or a Vote on Account of Services not fully specified, or a Departure of some Sort from the present Custom of Office, must be resorted to, whenever the Nature and Circumstances of the Service appear to be such as to be likely to call for peculiarly large ready Money Payments; and perhaps also, whenever the Estimates are presented before Christmas, since in that Case the Estimate usually includes fewer Heads of Service, and also in other Respects provides less amply for the following Year, than when it is presented in the Spring, and since in that Case also it may prove to be a Supply for some Months more than a Year, the Parliament possibly not again meeting till after the Christmas following.

§ 2. IN order to shew more distinctly the Nature of the Increase or Diminution which has taken place since the Year 1782, in the Establishment of this Office, Your Committee proceed next to state the Details of which the present Establishment consists.

The Salaries of the Master General and Board are as follow: The Master General, in his Civil Capacity, receives £. 1,500 per Annum, besides a Sum for Patent Salary about £. 180 a Year, and a Military Pay of 26s. a Day as Captain General of the Company of Gentlemen Cadets. The Lieutenant General, including £. 100 for House Rent, receives £. 800, besides a small Sum, in like Manner, for Patent Salary. The Surveyor General, including £. 100 for Rent, receives £. 800. The Clerk of the Ordnance, including £. 100 for Rent, receives £. 600, and for Fees in 1796, £. 609.

£.609. 3s. 6d. making the whole Profits of his Appointment amount to £.1,209. 3s. 6d. his Fees in 1792 amounted only to £.188. 3s. 6d. The Storekeeper, including £.100 for House Rent, receives £.500, and in 1796 for Fees, £.438. 19s. 9d. making in the whole £.938. 19s. 9d. The Clerk of the Deliveries, including £.100 for House Rent, receives £.500. and in 1796 for Fees £.433. 12s. making together £.933. 12s. The Fees of the Clerk of Deliveries amounted in 1792, to £.79. 14s. It appears, from Mr. Nettlehipp's Evidence, that the Salary of the Board Officers has been established at their present Rate for a very considerable Number of Years, with the Exception of £.100 a Year which has been added to the Office of Surveyor General, of £.100 a Year to the Storekeeper, and £.60 to the Clerk of Deliveries.

The Board commonly meet about Three Times a Week in Winter, and in Summer Twice, at the Ordnance Office in Westminster*. Three Officers constitute a Board. The Master General and Lieutenant General seldom fail to attend, except when absent on Military Duty. Some of the other Officers take alternate Months of Attendance, and there is no One of them who is not frequent in his Attendance at the Board. The Board Officers have no regular Hours and Places of Attendance on the Duties of their own individual Office, but interfere at their Option, and as far as each of them may judge necessary, in the Regulation of their respective Departments at the Tower, where their Chief Clerks reside.

The Treasurer receives, including £.60 for House Rent, £.560; the Secretary to the Master General receives, including £.100 for House Rent, £.300, and in 1796 for Fees, £.453. 15s. making together £.753. 15s. His Fees in 1792 amounted only to £.136. The Secretary of the Board receives £.510.; the Solicitor, in lieu of his Attendance, and for conducting Causes, £.300. Your Committee refer to the Supplement for the Detail of the Salaries of all the other

* Supplement (E.)

various Offices: The general Hours of Attendance of the Clerks in the Ordnance Offices, are from Ten to Four, besides other Hours if necessary. They are promoted usually by Rotation, entering, for the most Part, as Junior Clerks at £.70 per Annum. All Salaries of Clerks in the Ordnance, of above £.100 per Annum, are subject to a Deduction of 15. 6*d.* in the Pound, and all from £.50 to £.100 to a Deduction of 6*d.* The Land Tax Duty, to which these Salaries would otherwise be liable, is defrayed, by particular Order, at the Expence of the Public; which Order is said to have been made many Years ago, in Consideration of the Lowness of the Salaries.

All Fees are expressly prohibited, except those taken by the Clerk of the Ordnance, the principal Storekeeper, and the Clerk of Deliveries, already mentioned. Officers of the Ordnance are prohibited from holding a Share in Ordnance Contracts or Agencies, with the Exception of Agencies to any Officer of Artillery or Engineers. There are no Sinecure Places under the Board of Ordnance; nor is it conceived that there are any Persons in the Ordnance Service who hold other Offices under Government.

There is no regular Fund for Superannuated Officers under this Establishment; but the Expence of that Head of Service is Annually provided for by Parliament in the Ordinary of the Ordnance, under the Heads of Superannuated and Disabled Men, Half Pay of Reduced Officers, Widows Pensions, and Allowances to Officers for good Services; the Whole of which amounted, in 1797, to £.19,610. 13*s.* 2*d.* The greatest Rate of Allowance lately given to the Civil Servants, for the greatest Length of Service, has been Two Thirds of the Amount of the Salary; a Rate which appears to be very generally adopted in other Departments.

Your Committee observe, that a Sum of £.2,324. 12*s.* 2*d.* is stated in the annexed Account of the Establishment to be paid in the Shape of Gratuities to sundry Officers at London

and the Out-ports, in Consideration of their Length of Service for 1796, by Order of the Master General and Board, dated 24th January and 23d February 1797. This Sum, though with certain Variations, is to be considered as an Annual Charge on the Establishment. It was a temporary Addition made to the Annual Emoluments of the Officers, in consequence of Petitions, stating the Difficulty of subsisting on their former Incomes, through the increased Price of the Necessaries of Life; no permanent Regulations on the Subject of Salaries appear to be intended.

The whole Amount of the Establishment of the Office of Ordnance, as it stood at Christmas 1796, was £.51,618. 10s. 2d. besides certain Allowances for House Rent, Coals, and Candles; besides also a per Centage on the Remittance of Money to Storekeepers of 25s. per Cent. in some Cases 20s. and 10s. in others, but in general of 2d. in the Pound.

The whole Establishment in 1782, amounted to £.38,084. 4s. The Additions consist, 1st. Of new Offices in London, and also at Guernsey, Jersey, New Brunswick, and the West India Islands, and some other Places, of which the Salaries amount to £.12,296. 10s. A Sum of about £.700 appears to be on Account of a new Appointment of Officers at the Powder Mills; 2dly, Of an Increase of the existing Salaries and of Allowances, amounting to £.5,531. 11s. 2d. making together £.18,498. 1s. 2d. From which, however, is to be deducted, on Account of Diminutions in the Establishment since 1782, the Sum of £.4,293. 2s. 6d. making the actual Increase, on a Comparison of the Two Establishments, to be £.14,204. 18s. 8d.

§ 3. WITH regard to any further Measures to be adopted for reducing the Expenditure of this Department, Your Committee having already stated what occurred to them on the Subject of an Alteration in the Mode of forming Ordnance Estimates, will in like Manner suggest to the Consideration of the

the House, some other Points which obviously result from the Information already given.

1. The Difficulty which is said to exist in taking a Remain of the numerous Ordnance Stores at the Tower, appears to Your Committee to claim serious Attention. The principal Storekeeper is rendered, by this Circumstance, in a considerable Degree, irresponsibile, and his Deputy also. An Instance of apparent Negligence in the Storekeeper's Office, and of the consequent Pillage of some Public Stores, has recently occurred at the Tower; and if Instances of this Sort should occur again, either from similar or from new Causes, and to ever so large an Extent, there will be no Method of ever arriving at a certain Knowledge of the Existence of a Deficiency, except that of taking a Remain, and comparing it with Books accurately made up.

It appears to Your Committee, that it should be more clearly understood that the principal Storekeeper is answerable for the Stores committed to him, on the same general principle as those at the Out Ports; that a Remain should, as soon as it is practicable, be very carefully taken, and that after that Period, in the Event of any future Deficiency being discovered, by taking a Remain, the Question whether the principal Storekeeper should be charged with it, or not, should come before the Board to be determined by them, though certainly not without due Consideration of all the Circumstances of the Case of a principal Storekeeper.

Your Committee are much strengthened in this Opinion, by observing that the Commissioners of Enquiry have, in their Report on Dock Yard Stores, entered fully into a Question very similar to the present; have replied to the Objections commonly made to the taking of Remains of an extensive Nature; and have proposed, as a Model, a Plan which they have found to have been for some Time successfully put in Practice in the Dock Yards at Portsmouth. They close their Report on this Subject by saying, that the Method which

they recommend “ will afford at least tolerably satisfactory Evidence of the Remain of all the principal Articles, which at present is taken on Trust. They remark, that every Officer and Clerk will be more exact, every Storekeeper more vigilant, when they know such a Survey is to be taken, and that from the present Arrangements of the Storehouses and Stores, they do not foresee the insurmountable Difficulties which have been represented; and that they have the Sanction of Two very intelligent and diligent Officers, namely, the Storekeepers both at Woolwich and Portsmouth, for this their Opinion, who have both informed them of their having pursued this Mode for their own Satisfaction, and generally found the Remains pretty correct. They add that they are the more earnest on this Subject, having very early perceived the Defects, felt the Consequence, and determined, by personal Inspection and Enquiry on the Spot, to endeavour at a Remedy.”

2. Another Point to which your Committee think it may become them to draw the Attention of the House, is, the Subject of Fortifications and Works Abroad, and especially in the West Indies.

It has already been shewn, that the Estimates for Works Abroad have been much oftener exceeded than those at Home; that the Frauds are more numerous; that the Difficulties of prosecuting there, are considered as greater; that additional Precautions to prevent Imposition in the Drawing of Bills are necessary; and that the taking of a periodical Remain, as is done at Home, is there omitted. The enormous Frauds practised by so many Servants, in various West India Islands, while the Vouchers sent Home continued to be fair and regular, create a reasonable Jealousy and Suspicion, in respect to the Manner of conducting this Branch of the Public Service in those Possessions in general which are distant; and the Money asked for extraordinary Services in those

those Parts, should obviously therefore, be voted only after having given due Consideration to the Case in question, and full Explanation of the Extent of the projected Service.

3. On the Subject of the Establishment of the Office of Ordnance, and of the Salaries as well as Duties of its Servants, Your Committee can offer little else than general Observation. It appears obvious, from many Things which have been stated, that it is not so much on any general Regulations or Instructions, however strict and prudently framed, that Parliament must depend for the proper Application of the Money voted for Ordnance Service, as on the Disposition strictly to execute those Orders; on the proper Choice of the inferior Servants, and the careful Superintendence of them; on the Integrity, Vigilance, and Knowledge of Business of the principal Officers of the Board of Ordnance; and more particularly of the Master General, in whose Hands almost all the Patronage, and ultimately all the Power are placed.

The Salaries of the inferior Officers appear to your Committee, on the general View of them, to be not too great; and they think there is a reasonable Presumption, that the Increase of the Establishment, the greater Part of which took place either at the Beginning of the War, or during the Progress of it, may have been warranted by the Increase of Business which has resulted from the War, and from the peculiar Demands on the Board of Ordnance, which were stated in the Opening of this Report. Much the greater Part of that Portion of the Increase which took place before the War, appears to have consisted in new Establishments in several West India Islands, where, Your Committee presume, that new Fortifications were carrying on.

YOUR Committee, on Account of the Shortness of the Time allotted to them for the Investigation of the various Offices which have come under their Consideration, are precluded

cluded from entering into any further Details upon this particular Department ; and they are under the Necessity of leaving the House to form its own Judgment on many Topics of considerable Moment, arising out of the Facts which they have stated, and the Evidence which they have annexed.

July 19th, 1797.

EXAMINATION of Mr. WILLIAM NETTLESHIPP.

Q. WHAT are the Branches of Expenditure which are to be considered as immediately subject to the Board of Ordnance?—

A. It belongs to the Ordnance to supply all Military Stores, both for the Army and Navy; to defray the Expence of the Corps of Artillery, Corps of Engineers, and other Military Corps attached to the Ordnance Service; also the Expence of building Fortifications, and of their Repairs at Home and Abroad, with the Exception of Field Works Abroad; and also of such Fortifications as Commanders in Chief may deem it expedient to erect, without previous Instructions from Home, as in that Case the Expence is drawn for on the Treasury, and is paid for in the Extraordinaries of the Army. It includes also all Expences belonging to the Detachments of Artillery attending his Majesty's Forces in all Parts of the World, and all Contingent Expences attending Ordnance Stores in the different Settlements at Home and Abroad.

The Hire of Vessels for the Transportation of Ordnance for Foreign Service is, since the Establishment of the Transport Board, defrayed by that Office; and the building of Barracks, which was formerly within the Ordnance Department, is now transferred to the Barrack Department, except when Barracks are ordered to be built within a Fortification. Camp Equipage for the Artillery is furnished by the Board of Ordnance, and Tents for the whole Army, except for the Officers.

Q. What is the Difference in the Number of Corps of Artillery in the present and in the former War?—*A.* The greatest Number of Artillery Men, in the American War, was 5,356; the present Number is 6,464; and there is now a Horse Brigade besides of 1,199; besides which there is a Corps of Irish, consisting of 500 Men, a Corps of French of about 500 Men, and a Corps of Dutch Artillery of 339.

Q. Are there any other Circumstances which lead materially to an Increase in the Civil Establishment of the Ordnance, in the present War, above that of the American War?—*A.* In the present War, the Business has been, in many Respects, much more extensive; besides the great Increase of the Military Corps, there has been an Increase of Foreign Establishments. Ammunition and Stores have also been supplied to our Subsidiary Troops in the present War, which was not done in the former War on the Continent.

CONTRACTS.

Q. ARE the Purchases of the Ordnance made universally in consequence of Advertisement, and with the lowest Bidder?—*A.* In

In general they are; but in some Cases, a List of Ten or a Dozen principal Dealers in the Article wanted have been requested by Letter to send in Proposals, and the lowest of these has always been taken.

Q. How are these Proposals sent in to the Board, in those Cases in which Advertisements have been made?—*A.* They are delivered at the Board on the Day and Hour mentioned in the Advertisement.

Q. Do those who make Proposals attend in the same Room?—*A.* If desired to attend they do.

Q. Are they commonly desired to attend?—*A.* Of late they have not; but have been requested only to send in their Proposals, and Notice is given to the Person whose Proposal is the lowest.

Q. Is the Price at which the Contracts are taken made publicly known?—*A.* It is not concealed.

Q. Has it ever been in the Contemplation of the Board of Ordnance to publish News-papers, or in any Manner to make known the Price of the last preceding Contract, at the Time when another Contract for the same Article is about to made?—*A.* I do not recollect that it has.

Q. What has been the Mode of providing Horses in this War?—*A.* They have been purchased as far as there was Opportunity.

Q. At what Commission, and at what Price?—*A.* The Commission has been 2*d.* in the Pound; the Price of Bat Horses has not exceeded 18 Guineas; Train Horses, 23 Guineas; and the Horse Artillery, 26 Guineas.

Q. Do you conceive that the Purchase of Horses has proved more advantageous than the Hire of them would have been?—*I* have understood that it has answered very well.

Q. Has there been any Difficulty in obtaining a sufficient Supply of Muskets, and at reasonable Rates?—*A.* The Difficulty has been very great. The Quantity now is very considerable.

Q. What is the present Price paid for the manufacturing of Powder?—*A.* Forty Shillings per Barrel is paid to the Powder-makers.

Q. What was the Price in the American War?—*A.* Thirty Shillings.

Q. Is the Quality the same?—*A.* I apprehend it is greatly superior, the Proof being much more strict than formerly.

Q. Does the Powder made by the Board of Ordnance themselves cost more or less than that contracted for with the Powder-makers?—*A.* I believe it costs less. Colonel Congreve can more particularly answer that Question.

Q. Has the Manufactory of Powder been improved, in consequence of the Purchase of the Works at Waltham Abbey, and of the Manufactory of Powder carried on there?—*A.* The Quality of the Powder made, both at Waltham Abbey and at Feverham, has much improved, and I believe the Cost has lessened also. The general

general Manufactory of Powder has also improved, on account of the new Regulations which the Board of Ordnance have imposed on the Powder-makers, with respect both to the Manufacture and Proof, in consequence of their own Experience in the Manufacture of the Article.

Q. At what Price has Iron Ordnance been contracted for?—*A.* Sixteen Pounds per Ton.

Q. What has been the Price paid per Day for Ordnance Horses, Conductors, and Drivers, hired during the present War?—*A.* On 25th January 1793, a Contract was entered into with Thomas Steele, to furnish Draught Horses for the Train of Artillery for One Year, at the following Rates:

Horses	-	-	{	-	-	on Full Pay	-	-	5 <i>s.</i>	per Week.
			{	-	-	on Half Pay	-	-	7 <i>s.</i>	Ditto.
Conductors	-	-	{	-	-	on Full Pay	-	-	3 <i>s.</i>	per Day.
			{	-	-	on Half Pay	-	-	1 <i>s.</i> 6 <i>d.</i>	Ditto.
Drivers	-	-	{	-	-	on Full Pay	-	-	1 <i>s.</i> 3 <i>d.</i>	Ditto.
			{	-	-	on Half Pay	-	-	7½ <i>d.</i>	Ditto.

Mr. Steele to find Horse Shoes, and the Ordnance to find all Forage for the Horses when on Full Pay, as also Bread, Wood, Tents, and Straw for the Conductors and Drivers, when in Camp, and likewise Caps, Whips, Frocks, &c. in Camp, or in Quarters. Mr. Steele to find Forage for Horses when on Half Pay. For every Horse killed in Action, taken by the Enemy, or hurt in the Ordnance Service, the Contractor to be allowed £. 15. 15*s.*

On 25th March 1793, a Contract was entered into with Hemming and Smith, for One Year, to furnish Horses on the same Terms as the preceding Contract with Mr. Steele.

On 6th June 1794, a Contract was entered into with Hemming and Smith, for Thirty-six Calendar Months, for furnishing Horses on the same Terms as the Contracts abovementioned.

On the 2d April 1795, a Contract was entered into for Twenty-seven Calendar Months, between the Board and the above-mentioned Hemming and Smith, whereby it was agreed to vary the Terms of the preceding Contract, and to make Messrs. Willans Parties with said Hemming and Smith. The Terms agreed upon are as follow:

Horses, when at Picket,	17 <i>s.</i> 6 <i>d.</i>	per Week	} Full Pay.
D ^o - not at Picket,	14 <i>s.</i>	D ^o	
Horses on Half Pay	-	7 <i>s.</i> per Week.	

Conductors	-	{	-	-	3 <i>s.</i> per Day	-	-	Full Pay.
		{	-	-	1 <i>s.</i> 6 <i>d.</i>	D ^o	-	Half Pay.

Drivers	-	-	{	-	-	1 <i>s.</i> 3 <i>d.</i>	D ^o	-	Full Pay.
			{	-	-	7½ <i>d.</i>	D ^o	-	Half Pay.

Contractors to find Shoeing and Rations of Forage, the same as is allowed the King's Horses. All Bread, Wood, Tents, and Straw, for Conductors and Drivers, when in Camp, and Caps, Whips, Frocks, Picket Posts, and Nose Bags, in Camp or in Quarters, found by the Ordnance.

Q At what Price have Musquets been supplied, and in what Manner?—*A*. The Prices of the several Articles composing a Musquet have varied frequently since the Commencement of the present War; but the following may be taken as the mean Prices:

		1793	-	-	-	£	1	12	8
		1794	-	-	-		1	16	0
		1795	-	-	-		1	16	3
		1796 and to 21st April 1797	-	-	-		1	15	0½
Best Short Land Musquets		from 21st April 1797, the							
		Gun-makers allowed to							
		work up all Materials on							
		Hand, and to be paid an							
		additional 1s. 6d. per					1	16	6½
		Musquet	-	-	-				
		Supplied by the East India Company	1794						
India		and 1795	-	-	-		1	10	4
Pattern		As agreed							
Musquets		for with the							
		Gun-makers							
		May 1797							
		If paid in 1 Month	-	-	-		1	12	0
		D ^o - 2 Months	-	-	-		1	12	9
		D ^o - 3 Months	-	-	-		1	13	3
Trade Musquets, 1794, 1795, 1796		-	-	-	-		1	12	0
Musquets supplied by Mr. Lassence from Liege		1793	-	-	-		1	3	0
		1794	-	-	-		1	2	0
Inferior Musquets, 1794		-	-	-	-		1	6	0

EXAMINATION of ROBERT H. CREWE, Esq. Secretary to the Board of Ordnance.

CONTRACTS, &c.

Q. CAN you state how far the Manufactory of Powder by the Ordnance has answered?—*A*. It appears by a Statement laid before the House of Commons, in 1788, that a Saving of near One Fifth Part of the Expence charged by the Merchants for manufacturing it was at that Time saved, after allowing for Interest of the Purchase Money, and all Charges.

Q. Do you suppose the Quality in each Case the same?—*A*. No: the Quality was better even then.

Q. What

Q. What do you understand to have been the Success since that Time?—*A.* We still have the Advantage in point of Price as well as Quality, but the Manufacturers have certainly made better Powder in this War than the last; and occasionally in Trials of Powder of the same Description manufactured by the King and the Merchants, the latter have had the Advantage. I believe the same Savings in point of Price still exists. A large Stock of Powder is also kept in Possession, by the Ordnance having Mills of their own:

Supplement (B.)

Further EXAMINATION of Mr. NETTLESHIPP.

DEBENTURE PAYMENTS.

Q. WHAT is the Credit which the Ordnance takes in any Contracts which they may be now making?—*A.* Our usual Payments in what is called Course of Office, is to pay One Three Months when another is due; that is, to pay for the Months of January, February, and March, as early as possible after the 30th June, and so every succeeding Three Months; and in some late Agreements, in consequence of our Payments not having been so punctual as formerly, we have agreed to allow an Interest of £.5 per Cent. in case of Failure of Payment at the usual Time before mentioned; but in our late Agreements for Small Arms, in order to induce the Manufacturers to make great Exertions, we have agreed to pay for all the Supplies made in each Month, in One Month from the End of the Month in which the Supply is made.

Q. Do you mean, when you say that the usual Course of Office has been to pay after Three Months, that it has been merely the Custom of Office to pay after Three Months, or that any express Engagement has been entered into to pay after that Time, or any Expectation of it given by written Documents?—*A.* In some Cases the Time has been settled by Agreement, in others not; where no Agreement has been entered into, the Persons dealing with the Ordnance have depended merely on the accustomed Practice of Office for the Time of Payment.

Q. Do you conceive it would be for the Advantage of the Ordnance Service to engage to give £.5 per Cent. Interest, in all Cases, for the Period exceeding Three Months, for which Ordnance Payments might be delayed?—*A.* I do not conceive that it is in general necessary in the present State of the Office, but in Cases where it has been deemed so, it has been done.

SALE OF OLD STORES.

Q. To what Use is it customary to convert the Ordnance Stores which are unserviceable, and what is the Nature of the Certificate of their being so?—*A.* In general they are brought from actual Service as unserviceable, being so considered by those who return them, and they then undergo the Inspection of the Officers under the Board of Ordnance, to whom they are returned. They are in general sent to the Tower, where they accumulate in sufficient Quantity to be sold by public Auction.

Q. In what Manner is the Money received for old Stores accounted for, and by what Officer?—*A.* The Treasurer of the Ordnance, who receives the Money, is made Debtor for the Sum, under the Head of Voluntary Account, by which Means he becomes accountable for the Sum in the Exchequer.

Q. Are the public Sales for unserviceable Ordnance Stores numerously attended?—*A.* In general they are.

Q. Are the *bona fide* Purchasers of such Articles understood to be many?—*A.* They certainly are.

Q. Have you any Reason to suspect Combinations among the Buyers?—*A.* It has sometimes happened, when there have been many Lots of the same Article, that a Sale of a Part of the Lots has been postponed on account of a Suspicion of this Sort.

Q. How are Ordnance Stores disposed of which are judged unserviceable Abroad?—*A.* Stores of Magnitude adequate to the Expence are always sent Home.

RECEIPT OF STORES.

Q. What Check takes place before a Debenture for the larger Payments is granted?—*A.* If Stores are supplied, the Receipt of them is certified by the receiving Officers, who are sometimes Two and sometimes Three. The great Receipt is at the Tower, where Three always certify.

Q. Are the receiving Officers the Judges of the Quality as well as Quantity of Stores received?—*A.* They are in many Cases. Where technical Knowledge is required, a competent Person is employed to judge of the Article, and the certifying Clerks certify the Receipt on his Opinion.

Q. Is the Person who is called to judge of the Article always the same Person?—*A.* No.

Q. Has the Person who sells the Article to the Ordnance any Means of knowing who will be the Individual that will be called in to judge of its Quality?—*A.* I think he cannot know for a Certainty who will be the Individual.

Q. Ha

Q. Has any Instance occurred of a Servant of the Ordnance being dismissed for receiving a Fee ; and do you think he would be dismissed for endeavouring to exact one ?—*A.* One Instance has occurred of a Person being dismissed, who endeavoured to exact a Fee. I apprehend that the receiving, asking, or endeavouring to exact a Fee would in all Cases be followed by Dismissal.

STORE KEEPER.

Q. Is every Store-keeper personally liable to pay for any Deficiency in his Stores ?—*A.* He and his Securities certainly are.

Q. Is it the Custom periodically to take an Account of the Stores in his Possession ?—*A.* At the Appointment of every new Store-keeper it is always done ; and it is the Practice of Office to have Remains of Stores taken at all Places at Home Once in Seven Years, and also at the Expiration of a War.

Q. Is it the Custom to take any Remains of Stores Abroad at the same Intervals or Periods ?—*A.* No it is not ; it is merely at the Appointment of a new Storekeeper ; but Annual Accounts of the Receipts and Issues of Stores are sent Home.

Q. Is the Commissary, who has the Charge of Ordnance Stores attending an Expedition, personally liable by himself and his Securities to pay for any Deficiency in his Stores, in the same Manner as a Storekeeper ?—*A.* He is.

Q. In Case of the Capture of Part of the Ordnance Stores by the Enemy, what is the Nature of the Certificate of the Amount of the Stores captured, in Consideration of which the Commissary has Credit in Account for that Amount ?—*A.* It must be on the Certificate of his Commanding Officer ; the Board of Ordnance give him Credit on the Faith of such Voucher.

Q. When a Remain of Stores is taken at an Out Port on account of a Storekeeper's Death, is it the Custom to compare the Quantity of Stores actually found to be remaining with the Quantity which it appears by the Journals of Receipts and Issues, or by the Ledgers of Articles formed from those Journals, that he ought to have had in his Possession ?—*A.* It is done in the Ledger Keeper's Office, but not by the People who take the Remain.

Q. In case of a Deficiency, is the Representative of the Deceased charged with it ?—*A.* He is, unless he can give sufficient Reasons why he should not.

Q. Does the Case come before the Board ?—*A.* Yes.

Q. In the Case of a Remain of Stores taken after Seven Years, or after a War, does the same Practice in every respect obtain ?—*A.* Yes ; and there is always a new Ledger opened, the Remain making the Debit.

Q. Has

Q. Has the principal Storekeeper, who is also a Member of the Board, the immediate Charge of any particular Stores?—*A.* He has the immediate Charge of all the Stores received into the Tower.

Q. In case of a Remain at the Tower, is the Charge made exactly in the same Manner?—*A.* It is; but the Account has been so great, that I do not know that it can be so accurately checked as at the Out Ports; and during the Hurry and great Business of this War, it has not been found practicable to take a regular Remain so as to make a regular Charge against the Storekeeper, and so as to be able to examine his Account, as at the Out Ports. The present Storekeeper has ordered his own Clerks to take a Remain, so as to enable him to adjust his Accounts of Stores as accurately as possible.

Q. Was any Remain made at the Tower when the present Storekeeper entered?—*A.* No.

Q. How did the Vacancy arise?—*A.* The late Storekeeper, Mr. Aldridge, died during the War.

Q. When was the last Remain taken at the Tower?—I cannot recollect exactly, but it was some Years since.

Q. Can you state whether there was any Deficiency in the Stores? *A.* I cannot.

Q. In case of such Deficiency, do you conceive that the principal Storekeeper, or his Deputy, or either of them, has usually been required, as in the Case of a Deficiency at the Out Ports, to make it good?—*A.* I have never known any Instance of any Demand on the principal Storekeeper or his Deputy being made; nor has there been in my Memory any Instance of a Remain being so accurately made, and of the Ledger also being so accurately stated, as to authorize any Demand on the Storekeeper by the Board.

Q. In case that, either through the War or any other Cause, the Board should have failed to require a Remain to be taken at the Appointment of a new Storekeeper, either at the Tower or the Out Ports, will it not necessarily happen that in case, at a subsequent Time, a Remain should be taken (the new Storekeeper continuing in Office) and in case also a Deficiency should arise, it will be impossible to know whether to charge that Deficiency on the new Storekeeper or on his Predecessor?—*A.* I think it would.

Q. Does it often happen that the Board fail to order a Remain to be taken at the Death of a Storekeeper?—*A.* It is always done at the Out Ports

Q. Is it always done Abroad?—*A.* It is.

Q. Is a Remain taken in case of the Death of a Commissary Abroad?—*A.* It is regular and proper that it should be done, but I cannot say whether it has been done.

Q. Can you say what happened in this respect at St. Domingo?—*A.* The Commissary who went out with that Expedition is still living.

Q. Were

Q. Were there not recently some Frauds committed at the Storekeeper's Office?—*A.* There were; many Articles were stolen out of the Storehouses, and the Persons concerned were prosecuted, and one of them transported.

Q. Were any Officers of the Ordnance concerned in the Fraud?—It is supposed that some of the Labourers were; the confidential Clerk of the Army Packer, who is not a Servant of the Ordnance, was the chief Person concerned, and it was he that was transported, the Goods being found in his Possession.

Q. Of what Value were they?—*A.* They were estimated at something more than £. 200.

Q. Was any Clerk of the Storekeeper's Office attending on Duty at the Time?—*A.* I should think not; he certainly was not suspected of any privity or Knowledge of the Business.

Q. Is it customary to let the Storehouse be open when no Clerk is present?—*A.* It was understood that at that Time it might sometimes be left to the Charge of Labourers only; but since, I believe, strict Orders have been given, that whenever any Business, either of Receipt or Issue, is going forward, the Clerk shall *bona fide* attend.

Q. Does the Clerk attend early in the Morning?—*A.* I believe he is required to do so by the late Order, at the Opening of the Store, which is, at this Time of the Year, at Six o'Clock.

FORTIFICATIONS AND SERVICES.

Q. In what Manner are Services in England paid for?—*A.* For Stores supplied, and the larger Services performed, Bills are made out, and allowed by the Surveyor General, on which Debentures are made out, and afterwards paid by the Treasurer, either by Lists or Letters, signed by the Board, authorising him so to do; the smaller Services, such as Daily Pay of Labourers and Workmen at the several Out Ports and Garrisons, are paid on the Spot by the Storekeeper, to whom Money is advanced by Way of Imprest for that Purpose.

Q. On what Authority are Sums imprested, or advanced to the Storekeeper, for Ready Money Payments?—*A.* For the Services immediately under the Inspection of the respective Officers, viz. The Storekeeper, Clerk of Survey, and Cheque, the Money is issued on their joint Application to the Board. For Services under the Direction of the Engineer, the Application is made by Letter from the Engineer, in which he mentions the particular Service for which the Money is wanted, and requests that the Money may be advanced to the Storekeeper for that Purpose.

Q. Is the Storekeeper made Debtor for these Advances?—He is.

Q. How does he obtain his Discharge?—*A.* He is discharged by

by producing his Disbursements under each particular Head of Service, which are vouched by the Receipt of the Person receiving the Money, and the Signature of either One or Two Witnesses. The Storekeeper's Affidavit of the Payment is also necessary. The Witness (if there is one in the Place) is an Officer of the Board of Ordnance.

Q. Is Money advanced or imprested on Account for the larger Service?—*A.* It is in very few Instances. The Practice has of late Years been much limited.

Q. Are the Checks on the Ordnance Expenditure Abroad the same as those at Home?—*A.* The Accounts are checked in the same Way. There is also an Oath required from every Accountant Abroad, that he has made public Advertisement of his Intention of drawing the Sum he had in Contemplation to draw; and that he has taken the lowest Proposal offered to him; and that he has not received any Fee or Gratuity, either directly or indirectly, for drawing the said Bills, beyond what he has stated in his Account Current with the Board.

Q. Who draws the Bills from Abroad?—*A.* The Storekeeper, in the regular Establishments; and the Commissary and Paymaster (who are generally the same Person) who may be with any Detachment of Artillery attending His Majesty's Forces in different Parts of the World, draws for Ordnance Service under his Department. Those who draw are made Debtors for their Drafts, and account afterwards in the same Manner as the Storekeepers at Home.

Q. In case a Question arises, whether the Service for which the Draft is drawn is a Service that ought to be allowed, is it the Custom to refuse Acceptance and Payment of the Bills?—*A.* If it is evidently improper, the Bill is refused; but if it is only a Service which may want Explanation, the Bill is then accepted on the Credit of the Drawer, who on entering into his Office, gives Security for the faithful Discharge of it; if on future Investigation, the Service is deemed improper, the Sum is disallowed in Account.

Q. Is the Largeness of the Excess of the Drafts from any Place, above the Sum estimated to be wanted in that Place, often or ever a Ground for suspending Acceptance of the Draft?—*A.* No, not if it is a Continuance of the Service authorized to be performed.

Q. Is not the Estimate, which is sent to Parliament, of the Expences of every Place, so far as respects the Works to be carried on at that Place, founded principally on an Estimate sent Home by the Commanding Engineer?—*A.* Yes, it is: it is then submitted, as to its Accuracy, to the Committee of Engineers, and as to its Expediency, to the Master General, who, if he approves it, gives Orders for the Execution.

Q. Sup-

Q. Supposing then; that the Engineer expends a much larger Sum in Works, than either his own Estimate, or the Estimate submitted to Parliament, and approved and authorized by the Master General amounted to, do the Storekeeper and Clerk of the Cheque and Survey consider themselves to be so far under the Authority of the Engineer as to be obliged to draw Bills for the Whole of the Excess, and do the Board also consider themselves as bound to pay them?—*A.* In general they do; but an Explanation is required from the Engineer, and by his general Instructions he is required not to do so.

Q. Does any Censure attach in such Cases?—*A.* It has in more than one Instance.

Q. Does the Engineer consider his Reputation concerned in his not materially exceeding the Estimate?—*A.* I conceive that every Engineer thinks himself bound to form his Estimate on Principles as accurate as he can.

Q. Is there not very often a considerable Exceeding of the Estimate?—*A.* There sometimes is; but in the regular Works at Home the Excesses in late Years have been very small.

Q. Can you say, whether the Estimate of the Expence of fortifying Portsmouth and Plymouth, laid before Parliament, and agreed to in 1786, is likely to be exceeded?—*A.* I apprehend that it is not, or at least in a very small Degree.

Q. Have any extraordinary Means been ever taken, in order to examine into the Validity of the Vouchers and Receipts for Services performed, or Stores expended Abroad?—*A.* It was one of the Objects of the Commission sent to the West Indies some Years since, at the Head of which was the Surveyor General of the Ordnance. Frauds were suspected, and, no Doubt, had been committed before that Time.

Q. Of what Species were those Frauds supposed to be?—*A.* Principally in the Purchase of Stores, and of Materials for Building.

Q. Were the Vouchers supposed to be false in that Case?—*A.* They were supposed to be so.

Supplement (C.)

Further EXAMINATION of Mr. CREW.

FORTIFICATIONS AND SERVICES PERFORMED.

Q. WHAT is the Nature of the Frauds which happened in the West Indies, and in what Islands did they take Place?—*A.* There was a Disobedience of the Board's Instructions, in most Parts of

their Duty ; and a Variety of Frauds in the Hire of Artificers, and in the Conversion of Materials to their own private Purposes ; in charging Articles under a fictitious Head, which it was thought would be disputed if stated under the real Head ; and in charging Materials at a higher Rate than they might have been procured at : These Frauds were all of them found to have been carried on at Grenada and St. Christophers. At Antigua, there was a strong Suspicion ; but it could not be established by living Proof. At Barbadoes the utmost Regularity prevailed ; and at Dominica and St. Vincent's only trifling Irregularities in keeping the Accounts were discovered.

Q Must not the Three respective Officers have been all concerned in the Frauds, as well as the Engineers ?—*A*. Undoubtedly ; and Two Officers of Engineers were broke in consequence of the Enquiries instituted.

Q. Had all these Officers been long on the same Station together ?
A. Most of them, except the Engineers.

Q. Were many of them Natives of the Islands, or were they, most of them, sent from hence ?—*A*. Most of them had been sent from hence.

Q. Had those in one Island any Connection with those in another ?—*A*. There is no Reason to suppose they had.

Q. Were many Natives or Residents in the Islands supposed to be concerned with them ?—*A*. It is hardly possible they could carry on the Frauds without.

Q. How were the Frauds first found out ?—*A*. They were originally discovered by a Clerk of the Cheque, in the Ordnance Service, who had a private Quarrel with the other respective Officers, and impeached the rest. Information respecting the supposed Frauds at Antigua was given by Mr. Wilkinson, from Zeal, as is believed, for the Public Service, and he has been rewarded by the Naval Board for the Abuses he discovered in their Department.

Q. Were Abuses discovered in other Departments ?—*A*. Not that I know of, except at the Naval Board at Antigua.

Q. Was it in the general Service of the Ordnance, or chiefly or exclusive in the Fortifications, that the Frauds were committed ?
A. In both, but chiefly in the Fortifications.

Q. What prospective Measures have been taken to prevent such Frauds and Abuses there in future ?—*A*. The general Instructions previously given to the respective Officers were renewed, and a rigid Obedience to them enjoined ; all Officers at all suspected were also discharged the Service ; they are now most of them dead.

Q. Had they been long in the regular Ordnance Service before they went out ?—*A*. They had.

Q. Was

Q. Was their Pay insufficient to their Support?—*A.* The Emoluments are of the same Class as in England; the Amount of those of the Storekeeper must vary in Proportion as the Expenditure of the Ordnance varies; the other Officers have the same Salary as those in England.

Q. Were there not several Sums voted in 1788, 1789, and 1790, on Account of Fortifications in the West Indies, being Part of a large Plan of Defence; and how much of the Sum at which that Plan was calculated has been expended?—*A.* By no Means the Whole, but I cannot specify the Amount. It has been confounded in some Measure with Works of other Descriptions.

Q. Are those Works now unfinished?—*A.* Those which have been begun have been finished as far as practicable. The same Gentlemen who went out to examine into the Frauds were charged with the Examination of the State of Fortifications, and were ordered to form Plans for the future Defence of the Islands.

Q. Did they form any Plan of Fortifications in consequence, and to what Amount?—*A.* The Plan which they formed in consequence amounted to above £.300,000, beyond what had been then spent; but in the Year 1793, Colonel Pringle was sent out with Authority to carry into Execution a Plan for the temporary Defence of the West India Islands, the Amount of which was to be about £.80,000, and was intended to form a Part of the Plan for the £.300,000, which was proposed by the Board who went out.

Q. Was the Plan of £.300,000 ever stated to Parliament?—*A.* No, not so as to be voted.

Q. Do you know whether it was stated?—*A.* I believe it was never debated nor mentioned.

Q. Was the £.80,000 voted on Account, as Part of a Plan?—*A.* No, it was voted from Year to Year, after the Expence had been incurred, in the Unprovided.

Q. Was the whole £.80,000 stated at once to Parliament?—*A.* I believe Money was only asked on Account for general Works.

Q. How do you know, that the £.80,000 was intended to form a Part of the Plan of £.300,000?—*A.* From what is inserted in the Instructions to Colonel Pringle, who was ordered to carry that Plan into Execution, in which Instructions it is mentioned, that the Plan which he was to undertake was to correspond, as far as Circumstances would permit, with the permanent Works proposed by the Board of Officers, and to tend ultimately to facilitate the Completion of their Plans.

Q. Was the whole £.80,000 expended?—*A.* No; I cannot separate it precisely because the Charge for Works of all Descriptions are blended together, and charged to Parliament in one Sum.

Q. Is it in the Contemplation of the present Master General and Board of Ordnance to propose to expend what may remain of the £.80,000?—*A.* By no Means, unless on a revised Consideration of the Subject of Fortifications in the West Indies, it should be thought adviseable to propose the Adoption of the Plan of the Board of Officers, or to undertake any fresh Works.

Supplement (D.)

Further EXAMINATION of Mr. NETTLESHIPP.

TREASURY AND MILITARY CORPS.

Q. IS the Mode of making up and passing the Accounts of the Treasurer of the Ordnance the same now, which it was at the Time when the Commissioners of Accounts made their Report on the Subject of the Ordnance?—*A.* It is.

Q. Is the Cash of the Treasurer kept at the Bank?—*A.* I understand that it is.

Q. Are the Modes of settling the Accounts of the Military Corps, attached to the Ordnance, similar to those in the Army?—*A.* I believe they are nearly so; the Arrears to our Corps are paid much sooner than in the Army, being seldom delayed beyond Six Months after the Expiration of the Year, and generally paid earlier.

E S T I M A T E S.

Q. How long have you been in the Office of Ordnance?—*A.* Thirty-five Years.

Q. Does it fall within your Province to make up the Estimates of the Ordnance?—*A.* Wholly.

Q. Does not the Board in some Measure assist?—*A.* The Whole is submitted to them, and they make such Alterations as they think fit, which are frequently very considerable.

Q. What do you consider the Ordinary of the Ordnance to consist of?—*A.* Of a Provision for the ordinary Establishment, both Civil and Military, which are of a permanent Nature.

Q. Do you consider that the Ordinary may be expected to be reduced in Time of Peace?—*A.* It always has been, as to the Military Part, but not the Civil, unless for some special Cause.

Q. What do you consider the Extraordinaries to consist of?—*A.* Every Thing that is known of before Hand, and is of a temporary or contingent Nature.

Q. Does

Q. Does the Sum voted for the Extraordinaries commonly prove to be sufficient for the Services voted under that Head?—*A.* In those Settlements which happen not to be the Seat of War, the Sums voted for extraordinary Services are commonly sufficient, but not otherways.

Q. What do you consider the Services which are voted under the Unprovided to consist of?—*A.* Those Services which were not foreseen when the Estimate was made, and the Excess upon any Service for which Money was voted under former Estimates.

Q. By not foreseen, do you mean not capable for the most Part of being foreseen?—*A.* I mean, in general, not capable of being foreseen, but also such as being in Fact foreseen, the Extent of the Expence could not be ascertained.

Q. Is it not the Custom, in forming the Ordnance Estimates, to call for a larger Sum, under the general Head of Extraordinaries, than is known to be likely to be actually expended under that general Head, in the Year for which the Estimate is formed?—*A.* In general it is so. We make a general Purse, but keep and arrange our Accounts distinctly, under their separate Heads.

Q. Is it not the Custom to state in the Estimate the Expences which will be incurred in the Year for which the Estimate is formed; which Expences it is expected will not, in that Year, be actually paid?—*A.* It is, particularly in the Article of Stores, which, from the Credit given in the Purchase, may not be payable till the next Year.

Q. In Case of most Expeditions, is it not usual to supply the Stores from the Stock of Stores in Possession of the Ordnance, and afterwards to replace them by ordering an equal Quantity to be sent in?—*A.* It is, so far as it is deemed necessary to reinstate the Stock.

Q. In that Case, does it not often happen, that though the Expence of the Expedition is charged in the Estimate of the Year, yet a great Part of the Money is paid in the Year after?—*A.* In many Instances it must necessarily be so, on Account of the Credit. These are the Means which supply the Ordnance with a Fund to go on, in case Parliament does not meet at an early Period.

Q. Are not these also, in Part, the Means by which the Ordnance is enabled to pay those Expences which have not been distinctly foreseen, and which it is necessary to pay by a prompt Payment, and which will be voted in the Year after they have been paid, under the Head of Unprovided Services?—*A.* Certainly.

Q. Is it customary to state any known Head of Service higher than it is expected to prove, by way of providing the more amply for a large Amount of unforeseen Expences, that is, of Expences
of

of which the exact Items are not foreseen?—*A.* No, it is not a Principle to ask more than is thought likely to be adequate to the Service.

Q. Is it not then assumed as a general Principle, that the unexpended Sums on the estimated Services will be a proper Provision for the unforeseen Services which will occur, and which it will be necessary to defray in the Year?—*A.* They are certainly so applied, and are generally found sufficient to go on with the Service during the Prorogation of Parliament.

Q. Is not the Sum of £.5 per Cent. on the £.4 per Month per Man voted in the Naval Service, found inadequate to supply the Naval Expences of the Ordnance in Time of War?—*A.* It is.

Q. Can the Charge likely to come on the Ordnance on this Account be calculated before Hand?—*A.* From the Nature of the Service, which depends so much on the Chance of War, it cannot be ascertained with any great Degree of Accuracy.

Q. Can you state, what have been the Exceedings on this Head, in each Year of the present War?

			£.	s.	d.
<i>A.</i>	In 1793	- it was - -	55,707	17	11
	1794	— —	100,387	9	—
	1795	— —	177,251	18	7

in 1796, there will be a considerable Exceeding, but I cannot state it.

Q. Is it not the Custom to vote these Sums under the Head of Unprovided Services?—*A.* It is, but I see no Reason why a Sum might not be asked under the Head of Extraordinaries, on Account of the Exceedings which may arise on the actual Vote for the Year.

Q. Can you state what has been the Amount of Money due from the Exchequer to the Ordnance, at the End of the Years 1793, 1794, 1795, and 1796?

<i>A.</i>	In the End of 1793,	there was no Balance.	£.	s.	d.
	1794	— —	166,008	2	6
	1795	— —	1,001,010	13	10
	1796	— —	155,805	17	4

Q. Has the whole Balance due at the End of one Year been paid early in the next Year, or always in the Course of the next Year?—*A.* To the best of my Recollection it has, except in the Instance of the Year 1795, on which a large Balance now remains due to the Ordnance.

Q. Did you not count on that Balance, as Part of your Means for 1796?—*A.* Certainly I did, and regulated the Estimates accordingly.

Q. In case the Balance due to you in 1795 had been paid early in 1796, and the Grants of 1796 been paid you regularly also, do you think you should have avoided all Irregularity in your Payments?—

A. I think we should.

Q. Is

Q. Is it the Practice, in case the Estimates of the Ordnance are presented to Parliament in the Spring of the Year, to include in them a larger Sum than if they were presented in the Autumn?—

A. The Sum would certainly be larger, and perhaps considerably so in Time of War, if presented in the Spring, as many Articles would in that Case be included, which would not have been foreseen in the Autumn. It is my Practice to bring to Account all the Bills of Exchange, on every Head of Service, to the nearest possible Time of presenting the Estimate, so that not only more would be likely to be included in Estimate, but more would be added to the Sums unprovided for also.

Q. Has it ever been the Practice to vote any Sum in the Way of Credit, on Account of Ordnance Service?—*A.* I remember one Instance in the American War, of a Vote of Credit for £.100,000, which was in consequence of an Application to the Minister; and in consequence of the Armament in the Year 1790, the Ordnance was included in a Vote of Credit, to the Amount of £.150,000.

Q. Is it ever the Custom of the Treasury to grant to the Ordnance a larger Sum than that voted by Parliament?—*A.* I recollect no Instance of this Sort.

Q. Is it often the Custom of the Treasury to grant less?—The Ordnance always get the Whole, but not always at the particular Periods at which they ask it.

Q. Have they always got the whole within the Year?—*A.* Sometimes they do not want the Whole within the Year: Since about the Middle of the Year 1795, the Issues from the Exchequer have not been made agreeably to our Applications for Money on the Votes by Parliament; until about that Period, Money has been regularly issued to us, agreeably to our Applications.

CIVIL ESTABLISHMENT.

Q. How often is it usual for the Board to meet?—*A.* At present, usually Two Days in the Week, but oftener when Business requires it.

Q. Has the Salary of the Board Officers been established at the present Rate for any considerable Number of Years?—*A.* With the Exception of £.100 a Year added to the Office of Surveyor General, of £.100 a Year to the Storekeeper, and £.60 to the Clerk of Deliveries, they have been established for a very great Number of Years.

Q. Who has the Appointment of the Officers termed inferior Officers?—*A.* The Master General has the Appointment of all Officers, except those attached to the immediate Department of each Board Officer, who are appointed by their respective Board Officers.

Q. Is

Q. Is it customary, in case of a Change in the Board, or in any of the Board Officers, for all, or any of the inferior Officers, to be changed?—*A.* No, it is not.

Q. Has it been the Custom for the Clerks in general to rise by Rotation?—*A.* They usually do.

Q. In what Capacity do they enter?—*A.* Usually as Junior Clerks.

Q. What Deductions are made from the Salaries of the Officers and Clerks in the Ordnance Service?—*A.* All Salaries above £.100 a Year are subject to a Deduction of 1*s.* 6*d.* in the Pound; and all from £.50 to £.100 to 6*d.* in the Pound. The Land-Tax Duty, to which these Salaries would otherwise be liable, is defrayed by a particular Order, which I believe is a King's Warrant, at the Expence of the Public. I understand this was done in consideration of the Lowness of the Salaries a great many Years ago.

Q. Are all Fees expressly prohibited, except those taken by the Clerk of Deliveries, the Principal Storekeeper, and Clerks of the Ordnance?—*A.* They are.

Q. Are the Officers of the Ordnance prohibited from holding a Share in Ordnance Contracts, or Agencies?—*A.* They are, with the Exception of Agency to any Officer of Artillery or Engineers.

Q. What are the general Hours of Attendance of Clerks in the several Offices?—*A.* Usually from Ten till Four, and at all other Hours when necessary.

Q. Has the Physician to the Artillery and Engineers much personal Duty to execute?—*A.* He has not, and lately the whole Direction and Management of the Hospitals, and all other Medical Duty, is transferred to the Surgeon General, who receives an additional Ten Shillings a Day. The Pay of the Physician General, who is very old, is continued for the present, but it is intended, in the Event of his Death, to take the King's Pleasure respecting the Abolition of the Office, as appears by a late Minute of the Master General.

Q. Does the medical Superintendent for the Care of Artillery Horses, or his Assistant, devote his whole Time to the Service of the Ordnance?—*A.* The Superintendent himself attends once a Week, he is the Professor of the Veterinary College; his Assistant was educated at the College, and is resident at Woolwich.

Q. Do the Artillery Men work in the Royal Laboratory, and at what extra Pay?—*A.* Many of them do, in making up the Ammunition, and other Services there, for which they have the additional Pay of 9*d.* per Day.

Q. Is the Astronomical Observator in the immediate Service of the Ordnance?—*A.* No, he is not; he receives the Part of his Salary, which he draws from the Office of Ordnance, on the Authority of his Majesty's Warrant.

Q. Is

Q. Is the Article, entitled, "Gratuities, paid to sundry Officers at the Tower and Out Ports, &c." in consideration of their Length of Service, for the Year 1796, to be considered as an Annual Charge on the Establishment?—*A.* I apprehend it is, though with some Variations as to Sum. I understand it is meant to continue until it is thought expedient to revise the Establishment, and to give Salaries adequate to the Service.

Q. Was this Addition to the Emoluments of the Officers made in consequence of Applications to the Board?—*A.* It was in consequence of a Petition from the Clerks to the Master General, stating the Difficulty of subsisting on their present Incomes, through the Increased Price of every Necessary of Life.

Q. Is there any Fund for superannuated Officers of the Establishment of the Board of Ordnance?—*A.* There is no regular Fund, but the Expence of that Head of Service is provided for under the Head of the Ordinary of the Office every Year.

Q. What is the Rate of Allowance usually made to Servants of the Ordnance incapable of further Duty?—*A.* There is no certain Rule: Allowances have been usually made, Regard being had to the Services of the particular Person; and lately the greatest Allowances given for the greatest Length of Service has been at the Rate of Two Thirds of the Amount of the Salary.

Supplement (E.)

Further EXAMINATION of Mr. CREW.

CIVIL ESTABLISHMENT.

Q. WHAT is the Number of Board Officers that constitutes a Board?—*A.* Three.

Q. How often does the Board commonly meet?—*A.* In Summer, about Twice a Week; ordinarily Three Times a Week; seldom or never less frequently than Twice.

Q. What Number generally attend?—*A.* Generally Three, exclusive of the Master or Lieutenant General; often all the Board during the Session of Parliament.

Q. Does the Master General often or always attend?—*A.* Always when in Town, which is generally the Case. I believe the present Master General has been seldom absent, except on his own Military Duty.

Q. Does the Lieutenant General often or always attend?—*A.* He is a constant Attendant, except when employed on Military Duty.

Q. Are the other Officers, all of them, frequent in their Attendance?—*A.* There is none of them that I can point out that is not so; some of them take alternate Months of Attendance.

Q. Have the Board Officers regular Hours and Places of Attendance on the Duties of their particular Office?—*A.* No; it is considered to be quite optional with them.

Q. Is the Business of their several Offices done by them at the Tower, or at the Meeting of the Board?—*A.* The authenticating of Papers in their individual Capacity is done by them at the Board. What is necessary to be done at the Tower consists of interior Regulations of their respective Departments. They attend, when it is necessary, at the Sale of old Stores by Auction.

Q. Are not many of the Chief Clerks present at the Meetings of the Board?—*A.* They always are in Attendance at the Board Days, but only Mr. Nettlehip attends usually in the Board Room.

Q. To whom are the Appointments of Cadets, to be educated at the Academy at Woolwich, usually given?—*A.* The Sons of Military and Naval Officers, or of distressed Persons, are usually preferred. The general Rules have been formed by a Master General, and confirmed by the King, but the Appointments are left to the Discretion of the Master General.

Q. Are there any Sinecure Places under the Board of Ordnance?—*A.* No, none.

Q. Do any Persons in the Ordnance Service hold other Offices under Government?—*A.* None that I know of. It has been a Rule with the Board of Ordnance to discountenance it.

Q. Has the Master General any other Emoluments, besides his £.1,500 a Year as Head of the Civil Establishment?—*A.* He has also for Patent Salary about £.180 per Annum, and a Military Pay 26s. a Day, as Captain General of Gentlemen Cadets.

Q. Has the Lieutenant General any other Pay, besides his £.800 per Annum from the Civil Establishment?—*A.* He has a small Sum for Patent Salary also, but nothing else.

Q. By whom was the Physician General appointed?—*A.* It was through the late Master General's Recommendation.

Q. Did he ever attend?—*A.* He used to attend at Woolwich.

Q. By whom was the Duty transfered to the Surgeon General?—*A.* I do not consider it as transfered, but that Dr. Brockesby is still liable to be called on.

TWENTY-SECOND REPORT.

AUDITING THE ACCOUNTS OF THE PUBLIC
RECEIPT AND EXPENDITURE.

THE EXCHEQUER; AND CONCLUDING REMARKS.

(Ordered to be printed, 20th July, 1797.)

AUDITING THE ACCOUNTS OF THE PUBLIC RECEIPT AND
EXPENDITURE.

THE Accounts of the Receipt and Expenditure of Public Monies are Audited under various Authorities, and in various Departments.

The principal Department established for this Purpose is the King's EXCHEQUER; and the Officers intrusted with the Discharge of its most important Duties are, I. The *Auditors of England and Wales*—II. The *Auditor of the Receipt*—and, III. The *Commissioners for Auditing the Public Accounts*; which latter Officers execute the Duties of the ancient Auditors of the Imprest: Connected with these Offices are many others of subordinate Rank, but of great Antiquity, and Variety of Employment, in the different Branches of the Exchequer. And besides these, there exist also for similar Purposes many Officers of more modern Institution, who Audit the Accounts of particular Departments; thus, the Accounts of the Excise are Audited by an Officer belonging to its own Establishment, and subject to the Controul of no other Jurisdiction; and the Comptrollers of the Accounts of the Army have the

final Auditing of some Accounts incident to particular Branches of Military Service.

Almost every Description and Degree of Office employed in Auditing the Public Accounts appears to have been successively examined by Parliamentary Authority, and in most Instances to have undergone very important Reforms within the last Sixteen Years.

THE EXCHEQUER.

OF the Seven Courts which THE EXCHEQUER comprehends, only Two are connected with the Public Revenue, namely, The Court of Account, and The Court of Receipt.

The Court of Account consists of the Treasurer and Barons, who are stiled The Sovereign Auditors of the Kingdom; and their Duty is, to Audit the Accounts of such Ministerial Officers as the Sheriffs, Escheators, &c. The Auditors of England and Wales, who now Audit the Accounts of the Land Revenue, Land Tax, and Assessed Taxes, are also Officers belonging to this Side of the Exchequer.

The Court of Receipt, however, has the most important Jurisdiction, and superintends the Daily Receipts and Issues: It is immediately subject to the Lord High Treasurer, or those who by Royal Commission execute that Office. The Chancellor and Under Treasurer are also ranked at the Head of this Court. Upon entering into the Details of the Constitution of this Court, the Officers who first present themselves are the Remembrancers: They record all Proffers of Payment, and make Process for Recovery of the King's Debts. In the Pipe Office *, are those who collect the Account of Debts owing to the King, and give the Subject his *Quietus*. In the Tellers Office, all Monies paid into the Exchequer are received; the Teller thereupon charges him-

self with the Sum received, by throwing a Bill into the Tally Court; the Tally Court thereupon prepares and delivers the Tally to the Accountant, and preserves the counterpart or Foil. In the Tellers Office, the Treasure is kept, and from thence consequently issued. The Pell Office examines the State of the Treasure, and records the Receipts and Issues. Various other Officers, such as Paymaster of Exchequer Bills, &c. are also dependent upon these principal Departments; but the whole System is ranked under the Auditor of the Receipt, whose Duty it is to take Care that no Money is issued without proper Authority; to issue the proper Order for that Purpose to the Pell Office; to keep Daily Accounts of all Receipts and Issues; to transmit Weekly Accounts to the Treasury, and Half Yearly to declare the Balances.

The Office of Auditors of the Imprests is equally subject to the Lord High Treasurer, &c. but the Functions of this Office are materially different from the Rest, and have been subjected to distinct Regulation by Parliament.

I.

AUDITORS OF ENGLAND AND WALES, FOR THE LAND REVENUE, LAND TAX, AND ASSESSED TAXES.

These Auditors, who were originally instituted to superintend the Royal Revenues arising from the Abbey Lands, and who were many in Number, are in modern Times reduced to Three; of these, One is, Auditor for all the Counties of England, except those of Chester, Derby, Lincoln, and Nottingham; the Second is, Auditor of the Four Counties excepted out of the Jurisdiction of the preceding Auditor; and, the Third is, Auditor of Wales.

The Commissioners of Accounts have, in the Documents annexed to their First Report, incidentally noticed these as Offices of the Revenue, but by their particular Course of Enquiry they were not called upon to investigate the Authority or Establishment of these Offices.

§ 1. The Establishment and Duties of these several Auditors are similar in Form; and they differ only in the Tenure by which the Auditors hold their respective Appointments, and in the Extent of District belonging to their respective Jurisdictions.

In each Office there is an Auditor and a Deputy Auditor; the Auditor for England (except the Four excepted Counties) having Six Clerks on his Establishment, besides a Messenger, and Office Keeper; each of the other Auditors having only One Clerk under his Deputy*.

The principal Duties of each Auditor, so far as regards the Land Revenue, are to keep Rentals, to make up the Accounts of the Receivers General, and hold Annual Audits for swearing Sheriffs and Bailiffs to account; and as to the Land Tax and Assessed Taxes, in like Manner to make up the Accounts of each Receiver General; also to examine, engross, and prepare the Accounts of his Majesty's Household; and to enter Treasury Warrants respecting the Revenue within their several Departments.

The Office of Auditor for England (except the Four Counties) is a Patent Office for Life, and at present holden by Two Patentees; the other Two Auditors are Patent Officers during Pleasure; and each of the Three Offices may be executed by Deputy.

The Deputy is the efficient Officer, and transacts the whole Business of each Office: And the Deputies and Clerks attend Daily, except on the Holidays commonly observed throughout the Exchequer.

The Officers upon each Establishment are paid partly by Salaries from the Crown, and partly by Fees and Emoluments, which are in some Instances paid by the Public, and in others by Individuals. The Right to these Profits depends upon the Terms of each Patent, and the Tables of accustomed Fees.

* Supplement (B.)

§ 2.	In 1782.			In 1796.		
	£.	s.	d.	£.	s.	d.
The Net Receipt of the Auditor for England (except the 4 Counties) was	2,058	0	0	2,243	3	3
Deputy	1,289	0	0	1,536	10	6½
First Clerk	449	0	0	526	4	3½
Second Clerk	383	0	0	434	6	8
With Four inferior Clerks, (whose Receipt in 1782 cannot now be ascertained)	0	0	0	372	11	0
The Auditor of the Four Counties	874	5	3¼	649	4	2¼
His Deputy and Clerk	260	8	10	297	15	4
The Auditor of Wales	705	3	0	1,157	11	10
Deputy	249	18	8	463	15	1
Clerk	35	0	0	201	11	8

An Explanation is given of the casual Circumstances which raised the Profits of the Auditor of the Four Counties, in 1782, above those of 1796: And Your Committee have annexed a Statement, in Detail, of the Increase which has taken place in the Fees of each Office, since 1782, arising from the additional Duties on Inhabited Houses.

§ 3. It having appeared to Your Committee, that these Three Offices of Auditors for England and Wales are holden under Patents from the Crown, by Persons who execute them wholly by Deputy; that neither the present Auditors for England (except the Four Counties) nor their immediate Predecessor, during a Period of Twenty-nine Years*, have done any official Act whatever in the Annual Duties incident to their Office; and that the Auditors for the Four excepted Counties, and for Wales, do not in general interfere therein; Your Committee think it incumbent upon them to state their Opinion, that upon any future Vacancy these Patent Offices ought to be suppressed, inasmuch as they fall within the same Description as those noticed by the Commissioners of Ac-

* Supplement (B.)

counts, in their Reports upon the Customs, as "Offices
 "where the Business is useful, but the Officer becomes useless,
 "by converting his Office into a Sinécure."

Your Committee are the more confirmed in their Opinion of the Propriety of this Measure, by observing, that the Deputy who now substantially executes each Office, enjoys such an income, as may reasonably be deemed adequate to the Rank and Station which appertains to the Principal Office. And as the same Officer, who is Deputy in Two of these Offices, now discharges the Duties for all England, it is obviously practicable to keep these Offices united for the future; by which Means the Deputy, becoming Chief Officer, and retaining only his present Rate of Income, would enjoy, according to the Account of 1796, in Right of the First Office, £.1,536. 10s. 6½*d.*; and in Right of the Second Office, £.297. 15s. 4*d.*; making together a Net Income of £.1,834. 5s. 10½*d.*: and, consistently with this Arrangement, ample Salaries would still remain for the subordinate Clerks. These Two Offices indeed are already so far assimilated and united in Duty, that they take it in Rotation to Audit the Annual Accounts of His Majesty's Household. And if it were thought necessary to augment the Appointments of this Station still more largely, it is further practicable to consolidate the Auditorship of Wales with that of England, adding thereby to the same Appointment the further Sum of £.463. 15s. 1*d.* and making the Total Annual Net Income of the Person who would become the sole Auditor for England and Wales £.2,298. 0s. 11½*d.* The very limited Compass of each of the Two lesser Establishments plainly indicates the Possibility of this Consolidation.

It would only remain, if this Measure were adopted, to consider how the Income of the principal Auditors should be disposed of. In the First Place, their Three Patent Salaries; viz. £.100, £.300, and £.400; making together £.800 per Annum, would be a Retrenchment of the Public Expenditure

to that Amount : And in the next Place, their Net Income from Fees, &c. which amounted, in the Year 1796, to the further Sum of £.3,249. 19s. 3 $\frac{3}{4}$ d. might be still received, and paid into the Exchequer, with an Appropriation to the Civil List and Consolidated Fund, similar to that which took place on the former Regulation of Exchequer Offices.

The Total Profit of this Reform would therefore, according to the Rate of 1796, stand thus :

	£.	s.	d.
By Suppression of the First Office	- 2,243	3	3
of the Second Office	- 649	4	2 $\frac{3}{4}$
of the Third Office	- 1,157	11	10
Total Annual Value	£.4,049	19	3 $\frac{3}{4}$

And as the Assessed Taxes are One Source of the Fees incident to these Offices, it is not unreasonable to suppose that their Annual Amount is more likely to increase than to decrease in future.

II.

THE AUDITOR OF THE RECEIPT, AND OTHER OFFICERS OF THE COURT OF RECEIPT.

Under this Head Your Committee propose to State, 1st, The Regulations made by Parliament in pursuance of the Recommendations of the Commissioners of Accounts; 2^{dly}, The Increase or Diminution of Salaries or Emoluments which has taken place since those Regulations were introduced; 3^{dly}, The further Measures which present themselves for Consideration, as arising out of the preceding Statements.

§ 1. The Commissioners of Accounts, in their Sixth Report, recommended; 1. the Suppression or Reduction of certain Offices; 2. the Abolition of Fees and Gratuities in other Offices, which they proposed should be paid by net and

fixed Salaries ; 3. the Abolition of certain Forms of Proceedings, which they conceived to be useless and expensive.

1. With Respect to Offices, the Commissioners having ascertained that the total of the Emoluments accruing in that Year to the ineffective Officers of the Exchequer amounted to £.45,332, proposed to abolish the Offices of the Tally Court, to reduce the Number or Profits of the Tellers, and to abolish their Second Clerks.

To effectuate this, and the other Reforms proposed by the Commissioners, an Act was passed in the Year 1783, upon the express Foundation of their Report ; and all the Offices composing the Tally Court, viz. those of the Chamberlains, Tally Cutter, and Usher, were directed, “ from and after “ the Death, Surrender, Forfeiture, or Removal of the present Possessors of such Offices respectively, and after the “ Death, Surrender, Forfeiture, or Removal of the Persons “ respectively entitled thereto after the Death, Surrender, “ Forfeiture, or Removal of the present Possessor,” to be abolished.

It was enacted also, that after the Determination of the Interests of each of the Four Tellers, the Office of Second Clerk to each respective Teller should be abolished. The net Profits of the Four Second Clerks, taken together for 1780, amounted to £.4,555. 7s. 10d.

It was enacted also, that after the Death, Surrender, Forfeiture, or Removal of any or either of the then Four Tellers, the Salaries, Fees, Allowances, Perquisites, Gratuities, and Emoluments, incident to their respective Offices, should cease ; and that in lieu thereof, each Teller should receive a net Salary of 2,700 per Annum, and his First Clerk £.1,000. The Profits of the Four Tellerships, taken together, had amounted, in 1780, to £.29,267, 4s. 5 $\frac{3}{4}$ d. and those of the First Clerks to about £.6,221. 10s. 3d.

It is to be observed however, that Parliament upon this Occasion, not content with executing the particular Reforms
proposed

proposed by the Commissioners, proceeded to reduce other Offices, of which the Reduction had not been specifically recommended, holding the same Line of Conduct which the Commissioners had pursued, and restrained the excessive Emoluments of those Offices without abolishing the Offices themselves. Upon this Principle therefore it proceeded to reduce the Income of the Auditor of the Receipt of the Exchequer, which, in the Year 1780, had amounted to the Net Sum of £. 14,016. 4s. 1d. to £. 4000 per Annum, and that of his Chief Clerk from £. 2,752. 3s. 6d. to £. 1,000.

It also reduced the Income of the Clerk of the Pells from £. 7,597. 12s. 0½d. to £. 3,000; fixing at the same Time that of his First Clerk, which had been £. 681. 6s. 1d. at £. 800 per Annum, with the Addition of £. 200 per Annum, as Receiver of the Money arising from the Fees of these regulated Offices.

2. The Second General Measure of Reform in the Exchequer, which the Commissioners recommended, was, to abolish the Mode of paying each Officer by Fees and Gratuities, and to substitute, in lieu thereof, a Compensation by fixed and net Salaries.

This Reform was also adopted by Parliament, and carried into Execution, by establishing One common Fund, to which all the Fees of the reformed Offices should be carried in the First Place; and directing the reduced Salaries to be defrayed out of that Fund; the Surplus of it (after paying the Taxes chargeable upon these Salaries) to be paid over in the Proportion of One-third to the Civil List, and of Two-thirds to the Sinking Fund, which since the Stat. 27 G. III. c. 13. makes Part of the Consolidated Fund.

The several official Houses of the Auditor, Tellers, and Usher, were also vested in his Majesty by the same Law.

3. Many of the Forms of Proceeding, which the Commissioners advised to be abolished, as useless and expensive, were

also by the same Authority directed to be laid aside, as soon as the Rest of these Reforms should be sufficiently executed to render it practicable.

§ 2. The Variations which have taken place in these several Exchequer Offices, since the Year 1782, are very inconsiderable, either by Diminution or Increase of Salaries or Emoluments, except in those Instances where the preceding Reforms directed by Parliament have taken Effect upon Vacancies in Departments subjected to Regulation.

The Auditor's Office was placed upon its reduced Establishment in 1794. The Duties and Emoluments of the Auditor and of his subordinate Offices are fully detailed in the Statement annexed *; and the total Annual Expence of this Establishment is at present £.111,010.

Of the Tellers, whose Offices are holden by Grants subsisting at the Time of the Statute, Two remain nearly upon their ancient Footing; but the other Two having been appointed respectively in the Years 1786 and 1790, the Salaries of themselves and their First Clerks are subject to the Regulation of the Statute; and under the Provisions of the same Law, Salaries have been provided for Four Clerks under each of these Tellers, amounting in the Whole to £. 1,000 in each Office.

The Office of Clerk of the Pells became subject to the Regulations of the Statute in 1784. The Whole of the Establishment of the Salaries of the Clerk of the Pells, his Deputy, and Twenty Clerks, now amounts to £.6,840 per Annum.

The Offices of Chamberlain and Tally-cutter have not fallen vacant since the Year 1783, and no Variation has taken place in the Emoluments of the Chamberlain, either on the Receipt Side, or on the Court Side, or of the Tally-Cutter, except by Compensation to them for the Loss of certain Fees occasioned by the Acts which have been passed for consolidating certain Branches of the Revenue.

The Offices of the Chancellor of the Exchequer, the Clerk of the Pipe, and of the Paymaster of Exchequer Bills, have undergone some slight Variations in their Profits since 1782; and Your Committee have annexed the Returns by which the Particulars of each will appear.

Your Committee having called for an Account of the Produce of the Fees received under the Directions of the Act, in respect of the suppressed Offices for the last Six Years, they find, that the clear Produce of these Fees, applicable to the Use of the Civil List and Consolidated Fund, was,

					£.	s.	d.
For 1791	-	-	-	-	3,103	7	3
1792	-	-	-	-	1,155	8	9
1793	-	-	-	-	8,702	10	2
1794	-	-	-	-	27,381	9	2
1795	-	-	-	-	55,421	6	3
					<hr/>		
For the Year 1796, the total Sum was	-	-	-	-	79,554	6	11
The Deductions from thence were, for Salaries and Taxes,	-	-	-	-	27,783	4	11
And the Net Surplus	-	-	-	-			
					<hr/>		
					£. 51,761	2	0
					<hr/>		

Of this Sum, £. 15,000 was paid into the Exchequer, in January 1797, by Direction of the Treasury, on Account of the Civil List, and the Rest of the Balance was paid upon the 17th July Instant, to the respective Accounts of the Civil List and Consolidated Fund*.

Since the Year 1782, there have been only Four reverfionary Grants of Exchequer Offices, and those were of the Tellerships; Three of them are at present vested in Possession†.

§ 3. The preceding Offices of the Exchequer of Receipt having within a few Years past undergone a complete Investigation by the Commissioners of Accounts, and an extensive Reform by special Statute, Your Committee do not presume to propose any further Measures upon a Subject so recently examined, and settled by the Authority of Parliament.

* Supplement (D.)

† Supplement (D.)

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Your Committee, however, finding that the Commissioners of Accounts had thought proper to recommend, that the Accounts of the Treasurer of the Navy should no longer be entered in the Office of the Lord Treasurer's Remembrancer, and in the Pipe Office, think it their Duty to take Notice, that this Practice nevertheless has not been discontinued; and they have annexed a Statement of the Grounds, upon which it is represented to be a necessary Form, unattended by Delay or Expence.

Your Committee having also observed, that the Commissioners of Accounts recommended, that the Stat. 4 Geo. II. c. 26, for putting all Law Proceedings into English, should be extended to the Receipt of the Exchequer, but that no Alteration had been made in that Respect, think it their Duty to take Notice of this Circumstance; but at the same Time they must observe that, according to the Representations made by an Officer of great Experience in one of the most important Branches of that Department, there is Reason to believe no Benefit whatever, and much possible future Mischief, would ensue, if this Recommendation were carried into Effect*.

It is with Satisfaction also they observe, that according to the same Testimony, the present Regulations and Checks of the Exchequer are so effectual, that no Instance of Forgery or Error has occurred within living Memory; and even Tradition does not relate, that any Attempt at Forgery in this Department was ever successful.

The Holidays in the Exchequer appear to be numerous, and the Hours of public Attendance are few; but it is the concurrent Opinion of the Officers in all Branches of the Exchequer of Receipt, that no Benefit to the Public Service can possibly arise from a Discontinuance of any of the Holidays observed therein; and it is further represented to Your Committee, that any Change, which tended to keep the

Offices open to a later Hour, might occasionally produce very important Inconveniences to the Public Service.

III.

COMMISSIONERS FOR AUDITING THE PUBLIC ACCOUNTS.

UPON the Suppression of the Office of Auditors of the Imprest in 1785, this Commission was created by Parliament to supply their Place, and discharge their Duties, in a Manner more expeditious and less burthensome to the Public.

§ 1. THE present Establishment consists of Five Commissioners, Two of whom, being Comptrollers of the Accounts of the Army, have only £. 500 per Annum each, although they execute the same Duties as the other Three Commissioners, each of whom has an Annual Salary of £. 1,000. There are also Two Inspectors General, Twenty-two Clerks, Two Extra Clerks, a Solicitor, Office Keeper, and Two Messengers. The total Expenditure of this Establishment, in the Year 1797, appears to be £. 8,650; and no Fees or other Emoluments whatever are allowed.

The general Duties executed by this Board are the same as those of the late Auditors; and the Commissioners of Accounts having explained at large their Course of Proceeding, it is only necessary to refer to the Statute for such Variations of Detail as were introduced by Parliament, in consequence of the particular Recommendations contained in the Reports which led to this Reform.

Your Committee, however, in order to furnish a more ready View of the extensive Cognizance which this Office now exercises over Public Accountants, has annexed Two Lists; One, specifying the Officers and Departments whose Accounts are Audited by the Commissioners; and the other, enumerating the several Persons accountable before them for Money imprested on Account for Extraordinary Services*.

* Supplement (G.)

And as all Extraordinary Accounts must be stated to the Treasury, before they are declared, Your Committee, in Explanation of that Proceeding, have annexed the Forms of Four Sorts of Warrants in use upon making up these Accounts for Declaration, according to the several Modes in which the Lords of the Treasury may think fit to signify their Allowance or Disallowance.

The Result and Effect of the Regulations established for checking and comptrolling the Public Expenditure in this most important Department, since its Creation in 1785, will best appear by Reference to the Four Accounts hereunto annexed, which are respectively entitled : 1. A List of Ordinary and Extraordinary Accounts depending in the Offices of the late Auditors of the Imprest, and transferred to the Commissioners for Auditing the Public Accounts. 2. An Account of the Balances due to the Public, on such Extraordinary Accounts as are now depending before the Commissioners for Auditing the Public Accounts, and as have not been stated to the Treasury. 3. An Account of all Balances appearing due to the Public upon Accounts which have been stated to, and are depending at the Treasury. 4. An Account of all Balances certified by the Commissioners for Auditing the Public Accounts to the Treasury, upon Accounts delivered into their Office since 5th July 1785, previous to the Examination of such Accounts ; as also of the Sums received or recovered previous to the said Accounts being stated to the Treasury, or declared, together with the Balances due to the Public upon such declared Accounts.

In order to exhibit more distinctly the material Points resulting from these Accounts, Your Committee have called for such a detailed Explanation of their Contents, as might tend to shew the probable Amount of the Balances now due to the Public. This Explanation they have annexed to their Report ; and from these Documents so explained, it appears to Your Committee, that subject to any Deductions arising
by

by Payments made subsequent to the Date of these Accounts (of which Payments nevertheless Your Committee have not been able to obtain any Statement) the Public are intitled to the following Sums :

1. For acknowledged Balances, upon Accounts certified to the Treasury, - £.507,878. 13s. 10½d.
2. For Balances, upon Accounts stated to the Treasury, and depending there, and subject to Allowance or Disallowance by that Board, £.760,870. 17s. 2d.
3. For Balances due upon declared Accounts, - - £.383,558. 11s 1¾d.

Upon Inspection of these Accounts, Your Committee observe, that the largest Balances apparently due to the Public are those upon Accounts stated to, and depending at the Treasury; and that the Progress of these Accounts is interrupted, until the Treasury proceeds to allow or disallow the Balances, and issues the necessary Warrants to enable the Commissioners to proceed.

In such Cases, it is obvious to remark, that not only the Principal Debt may be put in Hazard by the Delay, but that the Accountant has also the Means of deriving a Profit to himself, at the Public Expence, by the Interest which he may make during the Interval.

§ 2. The gross Receipt in the Office of the Auditors of the Imprest, for One Year, ending Christmas 1782, amounted to - - - £.33,687. 6s. 7d.

The present Office was established in the Year 1785, to execute the same Duties, for the Annual Expence of £8,410; and the only Increase which has taken place, since its First Institution, has proceeded from a Change in the Number of Clerks, and a Variation in their Salaries, which have caused

an additional Annual Expence of £.240, making the total Expence of this Establishment, for the Year 1797 £.8,650.

§ 3. The Constitution of this important Office appears to have been framed with so much Œconomy, and the Duties of it appear to have been executed with so much Attention to the same Principle, that your Committee have no further Measures of Reduction to propose in this Department.

Conceiving, however, that the Public might derive essential Advantages from the Observation and Experience of Persons holding a Station, which enables them to take so extensive a Survey of the various Branches of Public Expenditure, Your Committee have thought it their Duty to call upon these Commissioners for an Account of such Regulations as appeared to them to be expedient, either for the more effectual Execution of the Duty of their own Department, or for the better regulating the Accounts which are brought into their Office. To this Requisition the following Return has been made :

“ 1st. In order to the more effectual Execution of the
 “ Duty of their own Department, the Commissioners submit,
 “ that the Annual Sum of £.6,000, granted by the Act of
 “ the 25 Geo. III. c. 52. for the better auditing the Public
 “ Accounts, for the Officers, Clerks, and other Persons, in
 “ lieu of all Fees and Gratuities whatsoever, and for Stationary, Coals, Candles, and other incidental Charges to be
 “ incurred in the Office, is adequate to the Payment of the
 “ present established Number of such Officers and Clerks,
 “ according to the Salaries now allotted to each of them;
 “ and that the Number of Persons so employed is sufficient
 “ for the ordinary Duties of the Office, in the Examination
 “ of the usual periodical Accounts; but they take leave to
 “ represent their Opinion, that the Salaries of some of their
 “ Clerks

“ Clerks are not adequate to their Labour, and to the Trust
 “ reposed in them, when compared with the necessary Ex-
 “ pence of living in this Town.”

“ 2d. They also represent, that the Extraordinary Accounts
 “ arising from Services in the last War obliged them to solicit
 “ the Appointment of temporary Clerks, the Expence of
 “ which so far exceeded the stipulated Annual Sums granted
 “ by Parliament, that they were under the Necessity of re-
 “ sorting to the Treasury for pecuniary Assistance in Two
 “ several Instances ; and the Extraordinary Accounts in con-
 “ sequence of the present War, which have been already
 “ brought into this Office, require not only the Labour of a
 “ greater Number of Persons than can be supplied from the
 “ present Establishment, to forward the Examination of them
 “ with that Dispatch which is essential both for the Public
 “ and the Accountant : but demand also that such Persons
 “ should be able and efficient, and some of them at least
 “ conversant in the Knowledge of Foreign Languages, Coins,
 “ Exchanges, Weights, and Measures ; which extraordinary
 “ Assistance cannot be furnished from the present Annual
 “ Allowance.”

“ 3d. The Commissioners submit, that it would be desi-
 “ rable for all desperate and obsolete Debts to the Crown to
 “ be removed from the several Accounts upon which they
 “ now remain as Insurers, and carried into an Ex-annual
 “ Roll, in the Manner which this Board took leave to submit
 “ to the Consideration of the Lords Commissioners of His
 “ Majesty’s Treasury, by their Representations, dated the
 “ 20th of May 1789, and the 28th of January 1790,
 “ Copies of which are hereunto annexed.”

“ 4th. The Commissioners submit, that it would likewise
 “ be desirable, that the voluminous Schedules at present
 “ annexed by the King’s Remembrancer to the Writ of
 “ *Distringas ad computandum*, should be carefully revised by
 “ that Officer, to the End that all Persons Names might be

“ struck out of those Schedules, whose Accounts have been
 “ already declared, or are depending in this Office, in order
 “ to prevent Issues being levied on Accountants under both
 “ these Descriptions, which hath of late sometimes happened,
 “ notwithstanding the Board transmit every Six Months to
 “ the King’s Remembrancer a general Certificate of all Ac-
 “ counts depending before them, and notwithstanding he is
 “ informed of the Accounts which have been declared, by
 “ their passing through his Office in their Way to the Clerk
 “ of the Pipe. This Measure has already been recommended
 “ in the Eighth Report of the Commissioners for examining,
 “ taking, and stating the Public Accounts of the Kingdom.
 “ At the same Time it seems proper to remark, that the Use
 “ of the Writ of *Distringas ad computandum* is in some Mea-
 “ sure superseded by the 19th Section of the Act for better
 “ auditing the Public Accounts, which gives to the Com-
 “ missioners the Power of compelling Accountants to bring
 “ forward their Accounts.”

“ 5th. The Commissioners submit, that Delay having in
 “ some Cases occurred in the Attestations of Accounts upon
 “ Oath, upon Allegations from the Accountants, that they
 “ were unable to find a Baron of the Exchequer in Town
 “ during the Circuits, or in the Law Vacations, it may be
 “ expedient to empower this Board to administer to Accoun-
 “ tants the Oath of Attestation, in like Manner as they are
 “ now authorized to examine Accountants and others upon
 “ Oath, for the better Investigation of Accounts depending.”

“ 6th. In respect to the better regulating the Accounts
 “ which are brought into this Office, the Commissioners
 “ represent, that by the Act of the Twenty-third of His
 “ Majesty, for the better Regulation of the Office of Pay-
 “ master General of His Majesty’s Forces, the Accounts of
 “ that Office are directed to be made up Annually, and to
 “ be signed and attested by every Paymaster General, who
 “ shall have paid or discharged any Part of the said Accounts;
 “ that

“ that the Commissioners having experienced great Difficulties
“ in obtaining the Attestations required by the said Act, by
“ which the Paymaster’s Account has been very inconveni-
“ ently retarded, they submit the Expediency of an Altera-
“ tion of the Law in this respect, and that the Paymaster
“ General be exonerated from this Duty of attesting the
“ Account upon Oath : and that the Accountant General of
“ the Pay Office, whose Duty it is to make up the same, be
“ required to attest it upon Oath, in the usual Form of such
“ Attestations, but without relieving the Paymaster General
“ in any Respect from his present Responsibility.”

“ 7th. The Commissioners represent, that in the Annual
“ Account of the Receiver of the First Fruits and Tenth of
“ the Clergy, the Accountant is charged with the Tenth of
“ sundry Livings, Hospitals, Chantries, &c. which are ex-
“ empted from Payment of Tenth, and with the Tenth of
“ others, which cannot now be found ; they therefore submit
“ whether the Archbishops and Bishops of each Diocese should
“ not be required to revise and correct the Roll, which forms
“ the Charge on the Receiver of the First Fruits and Tenth
“ of the Clergy, by striking out all such Hospitals, Chantries,
“ &c. as have through Inadvertence been inserted in that
“ Roll, though exempted by the Act for the Suppression of
“ Religious Houses ; and also all those Livings, which since
“ that Time have been exonerated by Order of the Court of
“ Exchequer, or which remain without Incumbents, because
“ they are not worth the Expence of paying the First Fruits
“ and Tenth for them. Such a Regulation would greatly
“ tend to simplify this Account, and would prevent the un-
“ necessary Labour of Clerks in this Office.”

“ 8th. As the periodical Accounts of the several Branches
“ of the Revenue, and the Annual Accounts of Expensi-
“ ture, are made up to different Periods of the Year, the
“ Commissioners submit, whether Uniformity in this Respect
“ would not be beneficial, by facilitating the Preparation and
“ Comparison

“ Comparison of Accounts of different Offices for particular
 “ Periods. At the same Time, this is a Regulation which
 “ they mention with great Diffidence, being sensible that it
 “ may possibly be attended with Inconveniences, which they
 “ do not in all Cases pretend to foresee. In case such a
 “ Measure were to be adopted, the Four Quarterly Days,
 “ according to the New Stile, or the last Days of the Four
 “ Quarterly Months of March, June, September, and De-
 “ cember, might be fixed upon, as should be found most
 “ expedient.”

“ 9th. The Commissioners represent, that the ancient
 “ Process by *Scire facias* from the Pipe Office, to recover
 “ Balances due from Accountants on declared Accounts,
 “ having much fallen into Disuse, and being attended with
 “ great Delay, it may perhaps be expedient that a summary
 “ Process, to be settled by His Majesty's Law Officers, should
 “ be established by Act of Parliament, in order to facilitate
 “ the Recovery of such Balances, as for Want of some such
 “ summary Process, Accountants with large Balances in their
 “ Hands are induced to resist the Payment thereof, with
 “ very undue Advantage to themselves, and with great
 “ Detriment to the Public.”

“ 10th. The Commissioners represent, that in case any
 “ Public Accountant shall chuse to reside in Ireland, the
 “ Board, as the Law now stands, are not able to enforce
 “ Obedience to their Precepts in that Kingdom. They
 “ therefore submit, whether it may not be expedient to re-
 “ commend to the Lord Lieutenant, and the Administration
 “ of that Kingdom, to promote the passing of an Act of
 “ Parliament there, authorizing his Majesty's Attorney Gene-
 “ ral of Ireland, and the Courts of Justice there, to proceed
 “ against Public Accountants resident in that Kingdom, who
 “ may refuse to account for Public Money in their Hands,
 “ upon the special Certificate of this Board, in like Manner
 “ as may be now done in Scotland and the Colonies, by the
 “ 19th

“ 19th Section of the Act for better auditing the Public Accounts ; whereby Accountants, who are wilful Defaulters, will no longer be able to shelter themselves in any Part of His Majesty's Dominions.”

These Measures Your Committee recommend to the Consideration of the House : And they think it further incumbent upon them to recommend, that the large Accounts which have been stated to the Treasury, and are there still depending, should be proceeded upon without Delay ; and also, that the Payment of Balances upon Accounts declared, so far as the same have not been since liquidated, should be speedily enforced ; the Honour and Interest of the Executive Government, and the Justice due to Individuals, being equally concerned in the final Settlement of Accounts, so various in their Nature, and so important by their Magnitude.

CONCLUDING REMARKS :

THUS far Your Committee have proceeded ; when they find themselves obliged, by the Close of the Session, to terminate their Inquiries.

They by no Means presume to think, that the Statements upon each Subject might not have been more ample, and the Observations more correct, if Circumstances had allowed them to pursue a longer Course of Investigation.

They have nevertheless thought it incumbent upon them to lay before the House such Materials as they have collected, arranged under such Heads as appeared to them to afford the most distinct View of the Manner in which they have endeavoured to fulfil the concluding Instruction given to them by the House : and they have been anxious, throughout these Reports, to make no Statement, unless it is supported by
some

some Document or Testimony referred to in the Margin, and in almost every Instance inserted at length in the Appendix. This will enable the House to ascertain the precise Grounds upon which their Representations rest, and give the ready Means of correcting what may be erroneous.

Some General Remarks have occurred to Your Committee in the Course of their Inquiries, of which they have expressly reserved the Statement for the Conclusion of these Reports.

I. They beg Leave to observe, that the Justice and Liberality of the Executive Government will be called upon, in all Instances where the Measures proposed by Your Committee if adopted, may occasion the REMOVAL OF INDIVIDUALS FROM THEIR PRESENT OFFICES, to make suitable COMPENSATION to all such Persons, until Opportunities shall occur of placing them in other Official Situations, of Duties in some Degree similar, and of Profits proportionate to the fair and ordinary Emoluments of their former Offices, so far as it may be practicable; a due Attention to Public Œconomy requiring that the earliest Means should be taken for making such Arrangements.

II. That it may very materially conduce to the Ends of Public Œconomy, if Parliament should think fit to require ANNUAL ACCOUNTS OF EVERY INCREASE AND DIMINUTION which may have taken Place in the Course of each preceding Year, in the Salaries, Emoluments, and Expences of all Public Offices.

III. It appearing to Your Committee, that a Practice has long prevailed (though checked of late in many important Instances) of Persons employed in the Public Service holding Sinecure Offices, and that Cases have occurred of Persons holding several Offices at the same Time; Your Committee think it their Duty to submit some Observations on SINECURES and EFFICIENT PLACES, either as holden SEPARATELY, or as COMBINED in the same Person.

1. A *Sinecure*, in the Opinion of your Committee, is to be considered only as a Pension with an ostensible Office annexed to it ; and whether a *Sinecure* be such from the Nature of the Office, or whether it be rendered such by the principal Officer of an efficient Department employing an allowed Deputy, there is no material Difference in the Propriety or Impropriety of uniting it with other Offices.

It appears to Your Committee, that *Sinecure* Offices of high Rank in some of the ancient Establishments of the State, may be usefully employed, in particular Instances, as, either to accompany a Peerage given for the Reward of personal Services, or, to secure an honourable Retreat to Persons who are entitled to Marks of Public Favour by the long and meritorious Discharge of the Duties of high Office, or who have sacrificed lucrative professional Situations on engaging in the Public Service ; by vesting such Offices in the Persons themselves, or in their immediate Descendants. And Parliament, in reforming the Exchequer, seems to have recognized the general Principle, by preserving some of the highest and most honourable Offices in that Department, as the Means of enabling the Crown to make Provisions of this Nature.

But Your Committee conceive, as to *Sinecures* less connected with Circumstances of Honour or Distinction, that if they are designed as Provisions for Persons, who may deservedly be the Objects of Royal Bounty—a Provision of equal Value, in the direct Form of a Pension, is more strictly characteristic of its Purpose, and therefore more likely to be watched in its Amount and Application. All the Patent Offices in the Customs, of which the Commissioners of Accounts recommended the Abolition, were *Sinecures* of this Description.

It has also not escaped the Notice of Your Committee, that *Sinecure* Offices are liable to an Evil, which is the just Object of Public Jealousy, inasmuch as Persons who would

not avowedly hold Pensions in their own Name, and could not easily prevail upon others to hold them in their Names, may find it less difficult to profit clandestinely, or even illegally, by Appointments of this Description, under the Cover of a Trust vested in some other Person, who is represented to the Public as the real Holder of the Office. And Your Committee beg Leave to observe, that Parliament has repeatedly marked its Sense of the Possibility of the evil Consequences of this Abuse in either Case, by prohibiting Persons from sitting in the House of Commons for whom Pensions or disqualifying Offices are holden in Trust.

2. The Union of several Sinecures in the same Person, according to the View which Your Committee have taken of this Subject, will differ from the Case of a single Sinecure only in the Degree of Profit or Honour annexed to them, and not in the Propriety with which they may be bestowed: But the Union of inferior Sinecures to efficient Places, can only be proper, as a Mode of giving an adequate Compensation to an Officer whose Salary is inadequate: And Your Committee are of Opinion with the Commissioners of Enquiry, that the Necessity of resorting to such Modes of Compensation should be done away, by giving adequate Salaries in all Cases, and by the Establishment of some proper Mode of Superannuation.

3. It is the Union of more than One efficient Office in the same Person which is liable to become in many Instances still more prejudicial to the Public Service.

If the Duties of each require to be performed at the same Time, and at Places remote from each other, the Plurality is mischievous in its Effect and Example: It throws the Duty of some of these Offices into the Hands of Persons, who were not originally selected for them, and who do not receive the Rewards annexed by the Public to such Services. Your Committee see with Concern and Disapprobation, that a Practice has long prevailed in some of the Departments which
they

they have investigated, of allowing Individuals to hold several efficient Offices, which appear to Your Committee to be in their Nature incompatible.

But it is equally clear, that if the Duties incident to each Employment can be performed without either of them interfering with the other, the Public may derive very essential Advantages from such Arrangements. Even as a Measure of Economy, it may become prudent to unite Offices of this Class together, whenever the Duties are necessary, but not frequent; because it will enable the Public to obtain the Performance of each at less Charge than if the Person appointed to it was prohibited from holding other Employments, as he must, in such Case, have a Salary, or some other Provision sufficient to maintain him even when unoccupied. The Public may also derive Advantages of much higher Importance from such an Union of Offices, if their Duties are consistent, by availing itself to the utmost of the Talents of Individuals; and if the respective Duties of such Offices be faithfully discharged, Justice and Policy will concur in sanctioning an accumulated Reward for accumulated Services.

July 20th, 1797.

RETURN to the Committee of Finance, &c.

AN ACCOUNT of the Establishment, &c. of the PIPE OFFICE.

The Right Hon. Lord William Bentinck	-	{	Clerk of the Pipe, appointed by Patent from the Crown for his Life, by which Patent are also granted to him the Offices of Clerk of the Crown Leases, and Keeper of Records, Accounts, and Evidences.
Jonathan Kendal and Thomas Lowten	-		
Henry Cranmer	-	{	Deputies appointed by the Clerk of the Pipe, to hold during his Pleasure. 1st Secondary - - for Life.
Robert Wynter	-		
James Farrer	-	{	2nd Secondary, for Life, with Benefit of succeeding to the Office of 1st Secondary.
James Cranmer	-		
Peter Sykes	-	{	Sworn Clerks or Attornies, for Life, with Benefit of succeeding in the Office by Rotation.
Allatson Burgh	-		
John Heaton	-	{	
James Payne	-		
John Wolf	-	{	Board's End Clerks, for Life, with Benefit of succeeding in the Office by Rotation.
John Raper	-		
William Franks	-	{	
Christ. Hebblethwaite	-		
Robert Preston	-	{	Expectants, for Life, with Benefit of succeeding in the Office by Rotation.
Nicholas Sykes	-		
Robert Howard	-	{	
Timothy Fish Burgh	-		
Cornelius Burgh	-	{	
John Blackford	-		
William Harris	-	{	Bagbearer, appointed by the 1st Secondary during Pleasure.

The Two Secondaries, and each of the Six Sworn Clerks or Attornies, are entitled to admit into the Office, and take an articulated Clerk, and to receive such Fee with him on the Execution of the Articles as may be agreed upon.

Each Clerk is articulated for Five Years, performing such Duty as the Gentleman to whom he is articulated shall require; and at the Expiration of that Term becomes what may be called an Expectant,

peasant, entitled to Preferment by Seniority, according to the Time of his Admission into the Office. Till the First Clerk so admitted and taken into the Office shall have succeeded by Rotation to the Situation of the youngest Sworn Clerk or Attorney, or shall die, the Person to whom he was articulated is precluded from taking another Clerk.

The Business of the Office is divided amongst the Secondaries and Sworn Clerks, in Proportions, according to their standing, assigning to the eldest the greatest Share, and less in Proportion to every Officer under him; so that the Duties and Fees to the youngest Sworn Officer are very small.

The Fees payable to them in respect of the Business transacted with the Sheriffs of the several Counties, are particularized in the Schedule of Fees to the Act of 3d. Geo. I. Cap. 15. and their Fees respecting all other Business are set forth in the Table of Fees made out in Obedience to His Majesty's Commands, in pursuance of an Address of the Honourable the House of Commons of the 28th Day of January, 1715, and of which Schedule and Table Copies are preparing to be laid before your Committee.

The above-mentioned Fees have not been varied or augmented; and whenever any new Account has been created respecting any Department in His Majesty's Service, the Fees to be paid to each Officer in the Office of the Clerk of the Pipe, in respect of such new Account, have always been approved and allowed by Warrant from the Lords of the Treasury.

The Pipe Office is open every Day, from Ten in the Morning till Four in the Evening, during which Time a sufficient Number of Sworn Officers and others attend to transact the Business.

I do not believe that any of the Gentlemen in the Pipe Office, independent of their Situations there, hold any Pension, Place, or Employment under Government.

Pipe Office, July 18th 1797.

Thomas Lowten.

An ACCOUNT of the Duty of the FOUR TELLERS of the Receipt of the Exchequer.

THE Tellers are appointed to receive and pay all Monies coming into their respective Offices, arising by the Revenues of the Kingdom. As these Revenues are very large, and consist of several Branches under various Heads, the Tellers have divided the Business, each of them taking, as near as possible, a Fourth Part, for which he is accountable. It is the Business of this Office, to receive, keep, and pay the Money belonging to the Public. Every Person who pays Money into the Exchequer, enters in the Waste Book

Book the Name of the Person who is to pay it, the Sum, and upon what Account; the Deputy Teller transcribes this Entry in the Waste Book in Latin, upon a Piece of Parchment, called a Bill, signs it, and transmits it through a Pipe into the Tally Court.

Upon Production of an Order or Debenture directed by the Auditor, and recorded by the Clerk of the Pells, the Deputy Teller pays to the Person applying, the Sum therein mentioned, taking his Receipt; these Receipts and Payments are all entered in various Books every Day, the Receipts are agreed with the Clerk of the Pells, and the Payments with the Examiner of the Tellers Vouchers; the Teller agrees the Weekly Certificate, which is transmitted to the Treasury, with the Auditor and Clerks of the Pells; the Half Yearly Certificate is agreed in like Manner. The Public Money is kept in Chests, to which there are Three Keys, One kept by the Teller, One by the Clerk of the Pells, and One by the Chamberlain, these Three attend whenever it is necessary to open the Chests.

W. H. Freemantle, Deputy to Marquis *Buckingham*.

Charles Townshend, Deputy to Earl *Camden*.

J. Price, - Deputy to Lord *Thurlow*.

A. Bathurst, - Deputy to Earl *Bathurst*.

A Summary of the Mode of conducting the Business in the Office of the CHAMBERLAINSON the RECEIPT SIDE of the Exchequer.

THIS Office consists of Two Chamberlains, and Two Deputies; it is called The Tally Court, whose Business it is to strike Tallies for the Persons who pay Money into the Exchequer; this Tally is an Acquittance, and consists of Two Parts, the Tally which is delivered to the Person who pays, and the Counterpart, called The Foil, which the Deputy Chamberlain on the Court Side takes and keeps until the Person passes his Accounts, the Sum paid in being cut upon the Tally; and the Name of the Person, the Date, and the Head of the Duty, being wrote on each Side by the Tally Writer, and the Tally being split into Two Parts, the Senior of the Two Deputy Chamberlains reads the Tally, the other holds the Foil, and sees that it agrees with the Tally, and the Clerk of the Introitus sees that it agrees with his Entry of the Receipt. In this Office are kept the Standard Weights and Measures; the Weights and Measures delivered to the Subjects are here sized and sealed. The Chamberlains also have each a Key to the Treasury, where the Standard Pieces of Gold and Silver are kept, and attend at the Trial of the Pix.

The

The Senior Deputy Chamberlain keeps one of the Keys to the Tellers Chests, and attends whenever they are opened.

Receipt of Exchequer, *W. Hammond,* }
Tally-Court, June 23d, 1797. *C. S. Ellis,* } Dep. Chamberlains.

A Summary of the Mode of conducting the Business in the Office of the CHAMBERLAINS on the COURT SIDE of the Exchequer.

THE Officers are Two Chamberlains and Two Deputies, and the Business is to receive from the Tally Court, and keep the Foils until an Account is brought to be justified, at which Time the Tallies for the Sums paid into the Exchequer are produced with the Account, and left with the Deputy Chamberlains, who compares the Tallies with the Foils; and if they agree, a peculiar Mark is made on each by an Instrument kept for that Purpose, by which Mark the Officers of the Pipe know that the Tallies have been examined and approved in this Office. The Deputy certified on the Account, that the Tallies have been received and joined. An Entry of them is made in a Book, the Account is delivered back, and the Tallies kept till called for by, and delivered to the Clerk of the Pipe. The Foils continue in the Office. Unless the Tally is produced, the Account never is and cannot be passed in this Office.

Tally Office, *James Gallaway,* }
June 15th, 1797. *Robert Leete,* } Dep. Chamberlains.

A summary ACCOUNT of the Mode of conducting Business in the Department of the CLERK of the Pells.

IT is the Duty of the Clerk of the Pells to enter separately, and distinctly, every Receipt, and every Issue of the Exchequer, specifying from whom the Money has been received, and on what Account, and to whom the Money is issued, by what Authority, and for what Service; he makes these Entries in Latin, and afterwards engrosses and records them verbatim on Rolls of Parchment.

He enters and records all the Letters Patent, Privy Seals, Signs Manual, Treasury Warrants, or other Instruments, by which Issues of Money are authorized to be made, or stopped, in His Majesty's Exchequer; and it is his Duty to check each Issue when transmitted to him from the Auditor, and to withhold the Record (without which the Teller cannot make Payment) until he is satisfied that such Issue is duly authorized.

He has the Custody of the Key of One of the Three different Locks of all the Money Chests in the Tellers Offices, and as none
of

of them can be opened without his Attendance, no Addition nor Diminution of the Treasure can take place without his Privy and Consent.

He attends in the Tally Court to take Account from the Tellers Bills of all Monies paid into their respective Offices, and he examines and checks the Tallies, levied by the Court, in respect of the said Payments.

He also attends in the Tellers Offices at the Close of every Day, to charge the Tellers with the Sums received, according to the Articles contained in their Bills previously thrown down the Pipe to the Court below, and to see the Treasure deposited securely in the proper Chests, also to deliver out of the Chests, such Portion of the Treasure as the previous Issues of the Exchequer shall require.

He examines the Tellers Chests at his own Discretion, and affixes his Seal or Signature on any Part of their Contents.

He examines, enters, and signs the general Imprest Rolls, or Certificates of Accountants, by which Receivers of Imprested Money become chargeable therewith, in the Remembrancer's Office, on the King's Behalf; also the particular Imprest Rolls or Certificates, required and made out for every Accountant.

At the End of the Week he certifies to the Treasury a Statement of the Receipts and Issues of the Exchequer, and of the Sums remaining in the Tellers Hands, distinguishing the Particulars under their several Heads, and the Amount in each Teller's Office respectively.

At Easter and Michaelmas he states and engrosses, in Vellum Books, two declared Accounts of the Receipts, the Issues, and the Remains of the preceding Terms: One of these Accounts is transmitted to the Lords Commissioners of His Majesty's Treasury, the other is deposited amongst the Records in the Pell Office.

Various Transactions emanate from these important Duties, too diffuse to be specified, the Performances of which are invariably regulated by the ancient Course of the Exchequer, and the Direction of the Legislature.

Ed. Roberts,

Exchequer, May 24, 1797.

Dep. Cler. Pellium.

A summary ACCOUNT of the Mode of conducting Business in the Department of the AUDITOR of the RECEIPT of his Majesty's Exchequer.

It is the Duty of the Auditor of the Exchequer to keep a Daily Account of all the Money received into and issued out of the Exchequer under the various Heads of Duties; to make up, at the
End

End of every Week, an Account of the Receipts, Issues, and Remains of every Duty, and to transmit a Copy of it to the Treasury; and at the End of every Half Year to send a Declaration containing the Amount of all the Receipts and Issues, during that Period, with the Remains.

He has a Clerk constantly attending in the Tally Court, from whom he derives a Knowledge of the Daily Receipts.

All Issues of Money out of the Exchequer, are made either by Warrant, Order, Debenture, or Bill, all of which pass through the Hands of the First Clerk, and give him Knowledge of the Issues.

In his Office are entered all the Letters Patent, Privy Seals, Signs Manual, Treasury Warrants, &c. directing the Issues of Money, as also of all Instruments entitling the different Persons to receive the same; and it is his Duty to take Care that no Money is so issued without the proper Authorities. He examines the Tellers Chests every Twenty-eight Days, or oftener, to see they agree with his Accounts, as likewise the Tellers Vouchers.

The general Imprest Rolls or Certificates, by which Receivers of imprested Money become chargeable in the Remembrancer's Office, as well as Imprest Rolls for the Individual Accountants, are made out in this Office, together with all Exchequer Bills; and the Management of the Annuities payable at the Exchequer, with various other Duties, are under his Direction.

Robert Jennings,

First Clerk to the Auditor of the Exchequer.

Exchequer, the 1st Day
of June 1797.

AN ACCOUNT of the Establishment of WILLIAM HENRY COOPER and FREDERICK GREY COOPER, Sons of the Right Hon. Sir GREY COOPER, Baronet, executing jointly the Office of Auditor of His Majesty's Court of Exchequer for all the Counties of England (except Chester, Derby, Lincoln, and Nottingham.)

OFFICES.	NAMES.	Total of Allowances, Fees, and Emoluments.			Net Receipt for 1796.		
		£.	s.	d.	£.	s.	d.
Auditor	{ W. Hen. Cooper and Fk Grey Cooper* }	2,675	11	5½	2,243	3	3
Deputy Auditor	Richard Gray †	1,699	17	2½	1,536	10	6½
First Clerk	William Hosier	599	14	4½	526	4	3½
Second Clerk	John Smee	461	0	0	434	6	8
Third Clerk	Jonathan Fearnside	130	0	0	130	0	0
Fourth Clerk	Joseph Salmon	105	5	0	105	5	0
Fifth Clerk	Robert Abbot, Jun.	87	6		87	6	0
Sixth Clerk	Hayfield Brown	50	0	0	50	0	0
Messenger	Cuthbert Marshall	35	13	4	35	13	4
Office Keeper	Elizabeth Rohan	22	0	0	22	0	0

The Auditor or Auditors of this Department receive Annually from the Exchequer Two Pieces of Green Broad Cloth, and One Piece of Canvas; and are entitled to Three fat Bucks in Summer and Three Does in Winter, out of His Majesty's Parks and Forests Yearly: one of which is given to the Deputy Auditor, and another to be divided between the First and Second Clerk, in each Season, according to ancient Usage.

* Frederick GREY COOPER, Esq. One of the Auditors, holds the Commission of Lieutenant in his Majesty's First Regiment of Foot Guards, which is the only Employment held by him under Government.

† Richard Gray, the Deputy Auditor in this Office, is also Deputy to Henry Shelfey, Esq. Auditor for the Counties of Chester, Derby, Lincoln, and Nottingham, which are the only Places or Employments held by him under Government.

Note. The Differences between the General Receipt of Fees, &c. received in 1796, and the Net Receipt, arises from various Disbursements to which the above Offices are liable.

AN ACCOUNT of the Establishment of the Office of
HENRY SHELLEY, Esq. Auditor of his Majesty's Court of
Exchequer for the Counties of Chester, Derby, Lincoln, and
Nottingham.

OFFICES.	NAMES.	Net Receipt.			
		£.	s.	d.	
Auditor - -	- Henry Shelley, Esq.	874	5	3 $\frac{3}{4}$	} For the Year 1782.
Deputy Auditor and Clerk - }	Richard Gray -	260	8	10	
Auditor - -	- Henry Shelley, Esq.	649	4	2 $\frac{3}{4}$	} For the Year 1796.
Deputy Auditor and Clerk - }	Richard Gray -	297	15	4	

AN ACCOUNT of the Establishment of the Office of Auditor for
Wales.

THOMAS JOHNES, Esq. Auditor*.

JOHN FENWICK, Deputy Auditor.

ALBERT BADGER, Jun. Clerk.

* For the Net Receipts of the Auditor of Wales, &c. See the Report,
Page 87.

EXAMINATION of Richard Gray, Esq. Deputy Auditor for all the Counties of England; taken the 12th Day of July, 1797.

Q. DOES the Auditor ever attend to execute his Duty in Person?
—*A.* No.

Q. What Duty does he execute?—*A.* The Whole is performed by Deputy.

Q. Does he do any one Act in the Execution of his Office?—*A.* No.

Q. Does Henry Shelley, Esq. Auditor for the Counties of Chester, Derby, Nottingham, and Lincoln, execute his Duty in Person?—*A.* No.

Q. Does he do any One official Act in the Annual Duty incident to his Office?—*A.* No.

Q. How many Years have you been in the Office of Auditor of England?—*A.* About 29 Years.

Q. During that Time, was the Office of Auditor at any Time executed in Person by the Patentees?—*A.* No—but it had been before my Time in the Case of Mr. Auditor Lowndes, whom Mr. West succeeded.

Q. Did he execute any Part of the Duties of the Office in Person?—*A.* No.

Q. How long have you been Deputy to Mr. Shelley?—*A.* From the Year 1781.

Q. Has Mr. Shelly ever done any official Duty, and when?—*A.* He has attended in Person at the Chester Audit.

Q. How often since you have been in Office?—*A.* Not once.

Q. Can you explain why the Net Receipt of 1782, upon Mr. Shelley's Account, is larger than for 1796?—*A.* By Accounts of former Years, which had been in Arrear, having been made up within that Period.

An ACCOUNT of the Fees and Emoluments within the Departments of THOMAS JOHNES, Esq.

No Abatement has taken place herein, except a Diminution of about £. 20 per Annum, by the Sale of Fee Farm Rents, since the Year 1782; but an Addition of Fees has arisen from the new additional Duties on Houses, granted by Act 24th Geo. III. c. 38. and the following Fees are allowed thereon by Treasury Warrant, dated 24th January 1787.

	Auditor.	Deputy.	1st Clerk.	2d Clerk.
For entering each Receiver's Commission (the 1st Year only)	£. s. d. 0 13 4	£. s. d.	£. s. d.	
— stating Receiver's Account, and examining Vouchers for every County	5 0 0			
— stating Debet or Balance on each Receiver's Accounts	—	0 6 8		
— engrossing the Account.	—	3 3 0	1 1 0	1 1 0
— passing Account through the several Offices, and obtaining Quietus	—	1 1 0	0 10 6	0 10 6
The Annual Amount of these Fees in the Office of Thomas Johnes, Esq.	65 0 0	58 18 8	20 9 6	20 9 6

Note. The Fees for similar Duties in the other Offices of Account are nearly the same.

EXAMINATION of JOHN FENWICK, Esq. Deputy Auditor for Wales; taken the 12th Day of July, 1797.

Q. HOW many Years have you been Deputy?—A. Ten Years; and have been in the Office since 1763.

Q. Does the Auditor execute the Duty of his Office in Person?—A. Not in general.

Q. Upon what Occasions does he attend his Office?—A. Upon Notice being given him, if any Business requires him.

Q. Does he attend any ordinary current Business?—A. No.

Q. How often has such Notice been given him to attend?—A. Sometimes; but rarely; not Once, I believe, within the last 5 Years.

Q. How often has he held his Audits in the Country since 1781?—A. About Three or Four Times.

118 SUPPLEMENT (C.) Report XXII.

An ACCOUNT of the Establishment of the Office of AUDITOR of His Majesty's Exchequer, for the Year 1796.

OFFICERS.	Situation.	Salary per Annum.	Other Place or Employment under Government.
The Right Hon Wm. Wyndham, Baron Grenville	} Auditor - -	£. 4,000 - -	{ Principal Secretary of State for the Foreign Department.
AUDITOR'S OFFICE.			
Robert Jennings	Chief Clerk -	1,000 - -	— —
James Fisher	{ Clerk of the Debentures	550 - and 50 - per Ann. from the Commissioners of his Majesty's Treasury.	— —
W. Rose Haworth	{ Clerk of the Registers and Issues - -	500 - -	— —
Antony Gell, Jun	{ Clerk of the Cash Book - }	300 - -	— —
Jn. Rich. Marlow	1st Assistant Clerk	150 - -	— —
G. C. Bedford	2d - D ^o -	120 - -	— —
Thomas Forster	3d - D ^o -	110 - -	— —
W. H. Shackerley	4th - D ^o -	100 - -	— —

Supplement (D.)

RETURN to Order for a STATEMENT of the Reasons why the Deputy Clerk of the Pells has not been, according to the Statute, directed by the Treasury to pay the Sum remaining due on Account of the Fees of certain regulated Exchequer Offices, which accrued in 1796.

THE Statute of 23 Geo. III. Cap. 82. Sec. 9. does not require the Payments to be made by the First Clerk to the Clerk of the Pells into the Exchequer, at any particular Periods

The Statement of the Receipts and Payments of Mr. Roberts for the Year 1796 was not delivered into the Treasury till the 12th of this Month. The Payment by him of £. 15,000, in January last, into the Exchequer, was on Account, and he is now ordered to pay the Balance, of £. 36,761. 2s. forthwith.

LETTER from EDWARD ROBERTS, Esq. Deputy Clerk of the Pells.

SIR,

Exchequer, July 17, 1797.

Mr. Rose having acquainted me, by his Letter dated this Day, that the Lords Commissioners of his Majesty's Treasury have been pleased to direct the Balances of my Accounts to be paid forthwith into the Exchequer, I think it my Duty to inform the Honourable the Select Committee on Finance, that in obedience to their Lordship's Commands, the same has been paid into the Exchequer, by me, this Morning, viz.

Balance of Account, 5th January 1796.

	£.	s.	d.
For the Civil List - - -	1,921	7	2
For the Consolidated Fund - - -	3,842	14	5
	<u>£. 5,764</u>	<u>1</u>	<u>7</u>

And Balance of Account, 5th January 1797.

For the Civil List - - -	2,253	14	0
For the Consolidated Fund - - -	34,507	8	0
	<u>£. 36,761</u>	<u>2</u>	<u>0</u>

An ACCOUNT of what Reversionary Grants of Offices in the Exchequer, have been made since the Year 1782.

Dates of Patents.

January 5, 1784.

Edward Lord Thurlow, the Office of One of the Four Tellers of the Receipt of the Exchequer, which should first become vacant by the Death or otherwise of the Earl of Hardwicke, the Earl of Northington, Earl Temple, and John Jeffreys Pratt, or either of them.

August 22, 1786.

Henry Bathurst, Esq. commonly called Lord Apsley, now Earl Bathurst, the Office of One of the Four Tellers of the Receipt of the Exchequer, which should first become vacant by the Death, or otherwise of the Earl of Hardwicke, the Marquis of Buckingham, John Jeffreys Pratt, commonly called Lord Viscount Bayham, and Edward Lord Thurlow, or either of them.

July

July 31, 1790. William Frederick Elliot Eden, Esq. the Office of One of the Four Tellers of the Receipt of the Exchequer, which should first become vacant by the Death or otherwise of the Marquis of Buckingham, John Jeffreys Pratt, commonly called Lord Viscount Bayham, Edward Lord Thurlow, and Henry Bathurst, commonly called Lord Apsley, or either of them.

Whitehall, Treasury Chambers,
14th July, 1797.

George Rose.

Supplement (E.)

EXAMINATION OF EDWARD ROBERTS, Esq. Deputy Clerk of the Pells.

IN Answer to the Questions put to me by the Honourable Committee, I humbly beg Leave to state, that I do not conceive any Benefit whatever would be derived to the Public from discontinuing the established and antient Mode of recording the Receipts and Issues of His Majesty's Exchequer in Latin; and I am further of Opinion, that if those Proceedings were directed in future to be made in English, that the present Records in a few Years would become obsolete and unintelligible.

During the Thirty-two Years that I have performed Duties in the Exchequer, I have never known of any Error therein, not even of one Farthing; and I am of Opinion, that the Principles on which the respective Offices are constructed, must ever render the Accounts of the Exchequer perfectly correct.

But I have always lamented that so certain a Security against Forgery, as the Wooden Tally most undoubtedly is, should be doomed to be abolished; it is traditionally reported, that the Tally (in whose Formation Seven distinct Officers are concerned) did detect a fraudulent Receiver in the Reign of Queen Elizabeth; perhaps it is not quite so certain, that the Check Receipt intended to be substituted for the Tally hereafter, by the Directions of the Act for regulating the Exchequer, may at all Times prove so successful.

Exchequer,
12th July 1797.

Ed. Roberts.

A LIST of Officers and Departments whose Accounts are audited by the Commissioners for Auditing the Public Accounts.

OFFICER.	DEPARTMENT.
Cashier - - -	Bank of England.
Commissioners - - -	Reduction National Debt.
Cashier - - -	South Sea Annuities.
Paymasters - - -	Exchequer Bills.
Inspector - - -	Exchequer Tontine.
Cashier - - -	Bank Annuities and Lottery.
Secretaries - - -	Contingent Expences of Lottery.
Chamberlain of London - - -	Orphans Fund.
Treasurer - - -	Navy.
Treasurer - - -	Ordinance.
Treasurer - - -	Navy Bills Funded.
Treasurer - - -	Ordinance Bills Funded.
Inspector - - -	Roads in North Britain.
Paymaster General - - -	Army.
Agent - - -	Out Pensioners, Chelsea Hospital.
Paymaster - - -	Widows Pensions.
Receiver General - - -	Customs - - - Cash.
Comptroller General - - -	- - - - - Genl.
Receiver General - - -	Salt - - - - - Cash.
Comptroller General - - -	- - - - - Genl.
Commissioners - - -	Hawkers and Pedlars.
Commissioners - - -	Hackney Coaches.
Receiver - - -	Customs in the Isle of Man.
Receiver General - - -	Stamps - - - - - Cash.
Comptroller General - - -	- - - - - Genl.
Receiver General - - -	Post - - - - - Cash.
Comptroller General - - -	- - - - - Genl.
Receiver - - -	Civil List Deductions.
Receiver - - -	12d. Deductions.
Receiver - - -	First Fruits.
Receiver - - -	Tenths.
Keeper or Clerk - - -	Hanaper.
Paymaster - - -	American Pensions.
Lord Chamberlain - - -	His Majesty's Household.
Master - - -	Robes.
Master - - -	Horse.
Master - - -	Mint.
Warden - - -	Mint.
Solicitor - - -	Treasury.
Superintendant - - -	Stationary Office.
Surveyor - - -	Somerfet Place.
	Cape Breton.
	New Brunswick.
	St. John's.
Agents - - -	Upper Canada.
	Newfoundland.
	Nova Scotia.
	New South Wales.
	Regimental Infirmaries.
	Barracks.
Barrackmaster General - - -	

A LIST of Persons accountable before the Commissioners for auditing the Public Accounts, for Money imprested on Account for extraordinary Services.

Barrackmasters General.

Deputy Barrackmasters General.

Contractors for victualling His Majesty's Forces.

Contractors for remitting Money for Pay of Extraordinaries of the Forces.

Contractors for furnishing the Camps with Bread, Wood, Straw, and Forage.

Clerk of the House of Commons, for printing the Journals.

Commissaries General.

Deputy Commissaries General.

Engineers for Money received out of the Extraordinaries of the Army.

Governors of Islands or Provinces for Contingencies.

Lieutenant Governors of Islands or Provinces for Contingencies.

Commanders in Chief for Contingencies.

Paymasters of Provincial Forces.

Purveyors of Hospitals.

Quartermasters General.

Deputy Quartermasters General.

Superintendants, &c. for Indian Affairs.

Secretaries to Governors.

Secretaries to Commanders in Chief.

N. B. Any Person to whom Money may be imprested on Account for Extraordinary Services (not relating to the Navy or Ordnance) becomes a Public Accountant, and is compellable to pass his Account in this Office.

Ph. Deane.

Office for Auditing the Public Accounts,
Somerset Place, 8th June 1797.

TWENTY-THIRD REPORT

(Ordered to be printed, 26th June, 1798.)

FROM THE

SELECT COMMITTEE appointed FURTHER* to examine and state the total Amount of the Public Debts, and of the Interest and Charges attending the same, as they stood on the 5th of January 1797; distinguishing what Part thereof had arisen since the 5th of January 1793: And likewise of the Amount of the Produce, for each of the Four Years preceding the 5th of January 1797, of the Permanent Taxes which existed previous to the 5th of January 1793; and of the Produce of the several Taxes provided for defraying the increased Charge of the Public Debt within the said Period: Likewise, to examine and state the Amount of any Unfunded Debt or Demands outstanding on the 5th of January 1797; and of the expected total Amount of the Public Expences for the Year ending the 5th of January 1798, as far as the same can now be ascertained or estimated by the several Offices; together with the Amount of the Ways and Means that have been provided to defray the same—

And to state an Account of the Progress that has been made on the Reduction of the Public Debt since the 5th of July 1786; of the Amount of the Sums now Annually applicable thereto; and of the further Progress which may be expected to be made, as far as the same can at present be ascertained in the Reduction of the Debt now existing—

And to examine and consider what Regulations and Checks have been applied, in order to controul the several Branches of the Public Expenditure, and how far the same have been effectual; and also, what Increase or Diminution has taken place, since the Year 1782, in the Number, or in the Amount, of the Salaries and Emoluments of different Public Offices, and whether any and what further Measure can be adopted for reducing any Part of the said Expenditure, or for diminishing the total Amount of such Salaries and Emoluments, without Detriment to the Public Service; and to report their Observations thereon to the House—

And who were instructed to state an Account of the Public Revenue for the Year 1797; distinguishing the Gross Receipt upon each Branch; the several Deductions incident thereto; their

* The Committee was re-appointed in the beginning of the Session of 1797, to continue their Enquiries, of which the above is the First Report.

respective Charges of Management; their Net Produce; the Payments made thereout for National Purposes, and the final Payments actually made into the Exchequer—

And also instructed to state an Account of the Public Funded Debt, as the same stood on the 5th Day of April 1798; distinguishing the different Funds in which it is invested—the Capital Stock of each Fund—the Annual Interest thereof—the Annual Interest of Annuities for Terms—the Charges of Management—the Annual Charge upon the Consolidated Fund—and Annuity of £.1. per Centum upon Capitals created since the 5th Day of January 1793—

And also instructed to state an Account of the several Stocks or Annuities redeemed by the Commissioners for the Reduction of the National Debt, between the 1st Day of July 1786 and the 5th Day of April 1798, as they stood on the last-mentioned Day in the Books of the Governor and Company of the Bank of England, and of the South Sea Company; distinguishing as to the Debt previous to 1793, viz. its Amount, how much thereof has been since redeemed, and what Sums are applicable to the Reduction thereof; and distinguishing also, as to the subsequent Debt in like Manner, its Amount, how far redeemed, and what Sums are applicable thereto.

IN proceeding to resume the Consideration of the several Matters referred to Your Committee, They have thought it most convenient to enter, first, upon the Instruction which requires them to state the Amount of the PUBLIC REVENUE for the Year 1797; and in the Execution of this Part of their Duty, They have also stated such further Facts and Observations respecting the Collection of each Branch of the Revenue, as appeared to be materially connected with the Statements contained in their Reports of last Session upon the same Subjects.

They have, in the next Place, proceeded to execute those Instructions which require them to state an Account of the PUBLIC FUNDED DEBT, and the Progress made in its REDUCTION; and, with this primary Head of Expenditure, They have also taken into their Consideration the other principal Branches of the PUBLIC EXPENDITURE for the Year 1797, which are charged upon the Consolidated Fund, and also those which are usually classed under the Heads of Navy, Army

Army, Ordnance, and Miscellaneous Services; and They have at the same Time stated how far the actual Expence incurred upon each has tallied with the previous Estimate, conceiving that such a Comparison might be of material Use in ascertaining how far the Regulations and Checks upon the Public Expenditure have been effectual.

Several of the DEPARTMENTS connected with these Branches of Expenditure, were examined and reported upon LAST YEAR; and Your Committee, in pursuing this Part of their Inquiries during the present Session, have endeavoured also to lay before the House, a detailed Account of such OTHER DEPARTMENTS* as appeared to them to be the principal Objects for the Examination of which the House thought it expedient to renew their Powers. OF THE CROWN LANDS, WOODS, and FORESTS, and their present System of Management, Your Committee have treated under the Head of Revenue. OF THE MINT, They have called for an Account of the present Establishment, and of its comparative Increase or Decrease, since the Year 1782; but They have forborne to enter upon the Consideration of any future Measures respecting this Office, as They found at the Time of their Re-appointment, that an extensive Investigation into the general State of the Coins of this Kingdom, and the present Establishment and Constitution of the Mint, had been recently set on Foot, and was then actually depending (as They understand it still to be) before His Majesty's Privy Council, for the very purpose of considering of such Alterations and Improvements as that Department may require. The several Matters upon which Your Committee have separately reported, during the present Session, besides the State of the PUBLIC REVENUE FOR THE YEAR 1797, and the State of the PUBLIC FUNDED DEBT and its REDUCTION, together with the EXPENDITURE INCURRED FOR THE SERVICE OF THE YEAR 1797, are,—THE PRIVY COUNCIL OFFICE; THE PRIVY SEAL OFFICE;—THE COURTS OF JUSTICE;—THE POLICE AND CONVICT ESTABLISHMENTS; THE STATIONARY OFFICE;—THE ADMIRALTY, DOCK YARDS, AND TRANSPORTS;—THE VICTUALLING OFFICE; THE SICK AND WOUNDED;—CHATHAM CHEST, GREENWICH HOSPITAL, and CHELSEA HOSPITAL;—ARMY EX-

* See Report XIV. of this Committee.

PENDITURE ;—and THE OFFICES OF SECRETARY AT WAR, JUDGE ADVOCATE GENERAL, COMMISSARY GENERAL OF MUSTERS, and the MILITARY GOVERNMENTS IN GREAT BRITAIN,—Your Committee have also reported upon THE CIVIL GOVERNMENT OF SCOTLAND ;—and in the Course of their Inquiries into the general Expenditure, They have obtained and annexed to their Reports an Account of all the CIVIL ESTABLISHMENTS FOR THE BRITISH COLONIES AND PLANTATIONS IN NORTH AMERICA, THE WEST INDIES, and NEW SOUTH WALES.

THE PUBLIC REVENUE

FOR THE YEAR 1797.

YOUR Committee, in entering upon this Subject, beg leave to observe, that the Account of the Public Revenue, which they are directed to state for the Year 1797, is, in many important Points, more comprehensive than any which have been usually prepared for the Consideration of Parliament. The Account which Your Committee stated for the Year 1796 was drawn up in a Form somewhat similar* ; but Your Committee, in obedience to their present Instructions, have endeavoured to render this more complete in its general Arrangement, and more circumstantial in its particular Details ; and They trust it will be found to present a more just and accurate View of the whole system and its Annual Produce, than can be derived from combining the Quarterly Accounts of the Income and Charges of the Consolidated Fund, or of the Total Net Produce of the Permanent Taxes, notwithstanding the particular Utility of those Accounts for other Purposes of Comparison.

Your Committee, however, in order to fulfil the Object of their Instructions in such a Manner as may be most satisfactory to the House, have stated, I. A GENERAL ACCOUNT OF THE PUBLIC INCOME FOR THE YEAR 1797, in its largest Extent, and II. They have afterwards stated the INCOME OF THE CONSOLIDATED FUND for the Year 1797 (which is more comprehensive than the Account of the Produce of the Per-

* See Report IV.

manent Taxes) combining the Quarterly Accounts of the Consolidated Fund, and arranging them in such a Way, as may shew the Exchequer Receipt of 1797, upon the Taxes existing before the present War, and upon those imposed in each subsequent Year, and may also enable the House to compare the Amount of their Produce with the Amount of the Charge created at the same Periods.

I.

THE GENERAL

ACCOUNT OF THE PUBLIC INCOME.

WITH a View to state the total Amount of the Public Income, it is obvious that a much larger Range of Inquiry must be taken, than can belong to the ordinary Accounts of the Permanent Taxes, or of the Consolidated Fund, as even the latter, which is the most comprehensive, represents only the Amount of the Monies received and placed to that Special Account at the Exchequer; whereas, First, There are large Sums taken in many Instances out of particular Taxes, and applied by Law to National Purposes, so as to intercept the Public Revenue in its Passage to the Exchequer, and prevent what is so applied from ever appearing there: Secondly, The Exchequer Accounts do not comprize the Land Tax, except by the occasional Insertion of some fractional Sums under the Head of Arrears: Thirdly, The Produce of many important Sources of Revenue, such as the Assessed Taxes, Salt Duty, and Post Office, is stated by the Exchequer only in broken Details promiscuously with other Articles, under the Miscellaneous Title of Incidents; and under the same Title of Incidents are included other Articles, such as the First Fruits and Tenths, which have been long ago strictly appropriated, and do not form at present any Part of the disposeable Income of the Public: Fourthly, The Exchequer Accounts state but very imperfectly the Amount of those lesser Branches of the Revenue, which are surrendered by the Crown to the Public as an equivalent in Part for the
Civil

Civil List ; particularly the Revenue deriyed from the Crown Lands : And Fifthly, They never state the Produce of any Lottery or Loan.

Many of the Articles above enumerated do not come within the official Knowledge of the Exchequer ; and they are known only to the particular Departments concerned in the separate Collection of each Species of Revenue ; but their Amount is considerable, and they must all be distinctly specified in any complete Statement of the Particulars which constitute the Public Income.

Your Committee conceive, that in order to exhibit a complete View of all the Sources which contribute to the Public Income of Great Britain, so as to include every Article which belongs to it, and place each under its proper Head, they should be classed thus : I. ORDINARY REVENUES ; viz. 1. Permanent and Annual Taxes ; 2. The small Branches of the Hereditary Revenue. II. EXTRAORDINARY RESOURCES, including various Articles of casual Receipt, which may be distinguished into, 1. Monies paid by Individuals to the Public ; 2. Imprest Monies refunded ; 3. Lottery ; and, 4. Loans. And upon each of these Heads should be stated the Gross and Net Receipt of the given Year ; the Rate per Centum for which the same has been collected ; the Payments made out of the Net Produce for Public Purposes in Anticipation of the Exchequer Receipt ; and, the Amount of the final Payments into the Exchequer :—It is evident also, that such an Account cannot be complete, without shewing the Amount of the Balances received from the Produce of preceding Years, and the Amount also of the outstanding Balance, which is to remain over to the Account of the Year ensuing.

Such an Account Your Committee, by Means of the same very able Assistance which they received last Year from Mr. IRVING, the Inspector General of the Exports and Imports of Great Britain, have accordingly endeavoured to prepare ; and the following is an Abstract of its Contents :

COMMITTEE ON FINANCE, &c.

A SUMMARY STATEMENT of the ORDINARY REVENUES and EXTRAORDINARY RESOURCES contributing the PUBLIC INCOME of Great Britain, for the Year 1797.

H E A D S OF R E V E N U E, &c.	Gross Receipt of Revenues, including Balances arising from the Produce of the preceding Year.	Rate per Cent. for which the Gross Revenue was collected.	Charges of Management.	P A Y M E N T S into the E X C H E Q U E R.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Sums remaining in the Exchequer on the 5th Jan. 1797				
I. ORDINARY REVENUES.				
1. PERMANENT and ANNUAL TAXES:				
CUSTOMS	6,527,382 19 5 ¹ / ₂	6 4 7	416,627 2 11 ¹ / ₂	4,055,608 8 10 ¹ / ₂
EXCISE (including Malt, Annual)	12,038,218 5 9	4 8 10	535,128 1 10	10,044,749 1 8 ¹ / ₂
STAMPS	2,262,568 12 8	4 9 2	100,903 13 6	2,091,282 12 2
LAND and ASSESSED TAXES	3,485,341 16 10	4 6 7	150,906 1 7 ¹ / ₂	3,310,337 8 4
SALT	548,333 — 6 ¹ / ₂	6 1 5	33,308 4 2 ¹ / ₂	425,861 16 9 ¹ / ₂
POST OFFICE	1,109,179 1 10	26 14 —	296,279 4 5 ¹ / ₂	586,000 — —
1s. in the £. on PENSIONS, SALARIES, &c.	36,038 14 10 ¹ / ₂	1 12 —	578 2 1	34,585 1 9
6d. in the £. on PENSIONS, SALARIES, &c.	50,538 6 3	1 13 3	841 14 1	49,693 — —
HACKNEY COACHES	26,365 13 1 ¹ / ₂	8 11 —	2,255 — 11 ¹ / ₂	24,000 — —
HAWKERS and PEDLARS	8,219 9 6	35 9 3	2,915 13 —	5,303 16 6
Carried over	26,092,686 — 7 ¹ / ₂	— —	1,539,742 19 1 ¹ / ₂	20,624,421 6 1 ¹ / ₂

TWENTY-THIRD REPORT.

HEADS of REVENUE, &c.		Gross Receipt of Revenue, &c.		Rate per Cent. &c.		Charges of Management.		Payments into the Exchequer.	
		£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
2. SMALL BRANCHES OF THE HEREDITARY REVENUE:		26,092,686	— 7 ³ / ₄	—	—	1,539,742	19 1 ³ / ₄	20,624,421	6 1 ³ / ₄
Brought forward									
ALIENATION FINES		4,868	16 8	—	—	1,147	8 —	1,721	8 8
POST FINES		Nil.		—	—	—	—	—	—
PROFFERS		623	10 6	—	—	—	—	623	10 6
COMPOSITIONS		1	10 —	—	—	—	—	1	10 —
SEIZURES		23,485	12 1 ³ / ₄	—	—	—	—	23,485	12 1 ³ / ₄
CROWN LANDS		34,320	15 5 ¹ / ₂	—	—	—	—	966	13 4
II. EXTRAORDINARY RESOURCES.									
1. MONIES paid by sundry Persons to the Public		966,225	2 5	—	—	—	—	966,225	2 5
2. IMPREST MONEY repaid by sundry Public Accomptants		43,185	16 6 ¹ / ₄	—	—	—	—	43,185	16 6 ¹ / ₄
3. LOTTERY, and Licences for selling Lottery Tickets		148,683	2 6	—	—	13,830	8 4	134,852	14 2
4. LOAN paid into the Exchequer		27,799,809	14 2	—	—	—	—	27,799,809	14 2
SUMS remaining in the Exchequer on 5th Jan. 1798		—		—	—	—	—	—	—
TOTALS		55,020,890	1 — ¹ / ₄	—	—	1,554,720	15 5 ¹ / ₄	49,505,293	8 — ³ / ₄

The entire Account, of which the preceding Table is an Abstract, contains many further Details. It distinguishes, throughout, the Produce of England from that of Scotland, upon each Branch of the Revenues; and it distinguishes the component Parts of the Balances, whether brought to account in 1797, or carried over to 1798, by noting in each Case the Amount of Cash in the Hands of the Collectors, or of the Receivers General, and the Amount of Bills remitted, but not due.

Many Observations upon every Branch of the Revenue necessarily result from this View; and Your Committee proceed to submit to the House such as appear to them to be most important, by stating, 1st. Such Circumstances as relate to the Gross and Net Produce of each particular Branch within the Year 1797, and the comparative Receipt of the Years 1797 and 1796, upon the principal Branches. 2dly, Such Circumstances as relate to the State of Balances upon each Revenue at the Commencement and Termination of the Year; and, 3dly, Such further Facts and Remarks as may tend to complete the Statements contained in their former Reports upon the same Subjects, with regard either to the Establishment by which the particular Revenue is managed, or to the Efficacy of its Checks and Regulations.

I. ORDINARY REVENUES.

I. Of the PERMANENT and ANNUAL TAXES, the First which come under Consideration, are

THE CUSTOMS.

§ I. THE Gross Produce of these Duties, in 1797, falls short of the same in 1796, by £42,054. But, in order to make a fair Comparison between the Produce of these Two Years, the new Duties and Additional Per Centage imposed in 1796 and 1797 ought to be excluded, the Duties of 1796 not having been in full Operation before 1797*; and upon

* Supplement (A.)

excluding these it will be found that the Net Produce of 1797 falls short of the Year 1796, by £473,575.

This Decrease has principally arisen upon Wines*, but as the Check to the Importation of this Article in 1797 may in a great Measure be attributed to an Opinion that a Reduction of the Duty would take place, or that the Duties would have been allowed to have been bonded; and as the Importation of the present Year, so far as it is advanced, exceeds that of the last Year in the corresponding Period, by about One-Third, there is Reason to expect that the former Deficiencies may in some Degree be made good.

Your Committee beg leave to remark, that in stating this Head of Revenue they have not included the Duty of Four and Half per Cent. derived from Barbadoes and the Leeward Islands, notwithstanding it was included in the total Amount of the Customs by the Committees of 1782 and 1786, and was also included in the general Amount of the Public Revenue by the Committee of 1791. It constantly has been omitted of late Years, and Your Committee think not improperly.

§ 2. It is with Satisfaction that Your Committee find, that there are no Balances in the Hands of the Receiver General of the Customs for England, either at the Commencement or Termination of the Year 1797; and that the Balances in the Hands of the Country Collectors at these respective Periods do not much exceed in the one Case £22,000, and in the other £16,000, upon a Gross Revenue of more than Six Millions. But Your Committee cannot forbear to remark, that upon a Revenue, whereof the Gross Amount is only £234,577, collected from the Customs in Scotland, the Balances in the Hands of the Collectors are, in the first Case above £46,000, and in the latter more than £53,000; and the Receiver General in retaining above £71,000 on the 5th of January 1797, and above £40,000 on the 5th of January 1798, appears to keep in his Hands a very large Proportion of the Revenue within his Department.

* Supplement (B.)

§ 3. The general System of Regulations and Checks belonging to this Department has been already detailed by Your Committee in a former Report *. The only Matters which They have further to notice upon this Subject are, 1. The Expences of the Quarantine Establishments, which are defrayed out of the Customs. 2. The State of Fees to Officers at the Out Ports in England. 3 The Establishment in Scotland. 4. The Establishments for collecting this Revenue in the British Colonies and Plantations.

1. Upon the Quarantine Your Committee beg leave to remark, that there has been a considerable Diminution of Expence since 1782. The present Amount of the Salaries and Emoluments to Officers is £2,479. 5s. 6d. and the other Expences of this Service amount only to £858. 15s. 2½d. In Explanation of the Mode in which the Service is now conducted at Three of the principal Ports of the Kingdom, Returns are annexed from Hull, Liverpool†, and Portsmouth. An Act was passed in the Year 1772 for erecting a Lazaretto on Land; and several Regulations for the Conduct of Quarantine were proposed in 1791 by a Person eminently qualified to advise upon this Subject. No Buildings, however, have yet been erected any where for this Purpose; but Your Committee are informed that many important Alterations and Improvements in this Service are under the actual Consideration of Government.

2. Your Committee have subjoined to this Report an Account of the Total Amount of the Fees and Gratuities (exclusive of Allowances from the Crown, and Shares of Seizures) taken by the Officers at the different Out Ports of England during the Years 1794, 1795, and 1796, distinguishing the In-door from the Out-door Officers, for the Purpose of facilitating any Alteration in their Mode of Payment, if it should be thought expedient to adopt such a Measure.

3. It was the Wish of Your Committee to have subjoined an Account of the Establishment for collecting the Customs in Scotland, which was not included in the Reports of the Commissioners of Accounts; and the rather as Parliament

* See Report IV.

† Supplement (C.)

had specially pointed it out for Inquiry upon a former Occasion, by Stat. 25 G. III. c. 19; but Your Committee have been prevented from obtaining it by the Circumstances which are stated in the annexed Return*.

4. In order, however, to complete the Subject of the Customs, so far as their Materials enable them, They have laid before the House the State of the several Establishments for the Management of this Branch of the Revenue in the British Colonies and Plantations.

THE EXCISE.

§ 1. THE Gross Produce of these Duties in 1797 exceed those 1796, by nearly one Million. And the Net Produce of 1797, compared with that of 1796 (excluding the Duties imposed in 1796 and 1797, as in the Instance of the Customs) shews an Increase of £319,945.

This Revenue, as well as the Customs, has sustained a considerable Diminution in the Article of Wines, although there is Reason to expect that their Amount is now rising. There has likewise been a Decrease in the Years 1796 and 1797 compared with the Two preceding Years in the Duties upon British Spirits; but, on the other Hand, the Duties have been much increased on Beer, Malt, Foreign Spirits, and Tobacco; and it is important to remark, that the Medium Annual Amount of the Duties arising from Beer in the Two last Years exceeds the Medium of the Two Years preceding that Period by above £330,000 Net Produce; and that upon the same Period the Medium Annual Excess in Favour of 1796 and 1797, on Malt Perpetual, is £69,791 Net Produce, and on Malt Annual, £97,591.

§ 2. The Balance in the Hands of the Receiver General for England, at the beginning of 1797, was £15,322, and only £811 at the End of the Year, upon a Receipt of Eleven Millions; whereas the Receiver General for Scotland, upon a Receipt of £851,775, retained above £106,000 at the Beginning, and above 58,000 at the End of the Year.

* Supplement (D.).

§ 3. The general System of this Establishment for England, was reported upon by Your Committee last Year*, with detailed Observations upon the Circumstances respecting the Remittances from Scotland. Your Committee have only now to subjoin an Account of the Establishment for Scotland. Parliament, in the Year 1785, directed an Inquiry into this Subject, but it never was made. The present Account is arranged with the same Regularity, and in the same perspicuous Method as the Account which was given of the English Establishment by the Board of Excise in London†; and Observations are annexed to each Article, in Explanation of any Special Circumstances connected with it; and a regular Comparison is drawn between the Extent and Expence of the whole Scottish Establishment in the Years 1782 and 1797, including also the Amount of the Bills of Contingencies and Incidents.

THE STAMPS.

§ 1. The Gross Produce for the Year 1797 exceeds that of 1796 by £358,000‡; but the Net Produce of 1797 (exclusive of the Duties imposed in 1796 and 1797) falls short by the Sum of £.34,000.

It is to be observed, with regard to this Duty, that the Bank Composition for Stamps, amounting to £12,000, being paid directly into the Exchequer, never enters into the Stamp Office Account of the Duties under its Management.

§ 2. The Balances in the Hands of the Receiver General of the Stamp Duties, do not appear to be unnecessarily large§; but Your Committee have found it impossible to state the Balances in the Hands of the Country Distributors: and an Enquiry into the Details connected with this Subject has led Your Committee to think that much Correction is wanting in the Management of this Branch of the Revenue.

§ 3. Your Committee having, in their former Report upon the general System of this Office||, stated an Account

* See Report V. † See Report V. ‡ Supplement (A.)

§ Supplement (E.) || See Report VI.

of the Produce of this Revenue, and the Amount of its Deductions, made up to the 1st of August 1796, proceeded now to call for a similar Account made up to the 1st of August 1797, with a View to ascertain the Details of this System in its most recent State*; but to their great Surprize they found that no complete Account of this Revenue, and its Charges of Management, had been made up to any later Date than the 1st of August 1796, nor could be made up at present. An incidental Bill for Town and Country, made up to the 1st of August 1797 has been produced; but with respect to the Country Incidents, even that does not come down to a later Period than the 1st of August 1796, the Country Distributors being left, as to their Incidents, always One Year in Arrear.

An Examination of the First Commissioner, and of the Deputy Comptroller, and of some of the subordinate Officers of this Department, has established the following Facts, all of which seem to require a further Investigation; and most of the Inconveniences stated, are admitted to be capable of receiving immediate Correction.

1. The Journal of the Head Office is incomplete, and there is no Ledger wherein to make Entries; and the Annual Period to which the Office Accounts are made up; viz. to the 1st of August in each Year, instead of the 5th of January, is also found to be inconvenient for public Purposes. The Lottery Account, which is managed by the Stamp Office, is not made up Annually, nor included in the General Account.

2. At the Head Office, it appears that not fewer than Thirty-three Places are occasionally disposed of for pecuniary Considerations; viz. Six in the Office of the Secretary; Eleven in the Office of the Receiver General; Five in the Lottery Office; Ten in the Office of the Comptroller General, and One in the Office of the Comptroller of the Apprentice Duty. The Office of this latter Comptroller is in itself stated to be useless. The Consumption of Stationary, which in this Office is an Article of great Expence, seems to require some specific Restrictions; and as it is represented to Your Committee, it would be more conducive to Economy if all

the necessary Articles of Expenditure at the Head Office were supplied by Contract made upon open Competition.

3. The Duties upon Advertisements are suffered to run greatly in Arrear; and those upon Pamphlets are very imperfectly collected. The Charges of Management upon the Hair Powder Certificate Duty, amount to £12,831. 7s. 10½*d.* upon a Duty, whereof the Gross Produce is only £183,665. 15s. 6*d.* which, in comparison with the Rate of Collection on other Stamp Duties is very disproportionate to its Produce, besides that the Establishment for which the Expence is incurred occasions great Inconvenience to the Public.

4. It appears that the Country Distributors generally receive Consignments of Stamps upon their mere Request, without any Account at that Time rendered by them, or existing in the Office, to shew the Amount of their Stock in Hand, or the Arrear of Monies due to the Public at the Time of each fresh Consignment, their Accounts being made up only Once a Year. It is said, indeed, that Stamps are occasionally withheld from the Distributors, in order to quicken their Remittances; but it is obvious, that this Practice may occasion great Inconvenience to the District of any such Distributor, and expose the Revenue to a Diminution in the Consumption of Stamps. Another Circumstance, connected with this Subject, also requires to be noticed. The Distributors do not uniformly appropriate their Remittances to the specific Duties, for which they have received the Monies remitted; and as the Amount of all unappropriated Duties is carried to the Account of the Consolidated Duties, it necessarily precludes the Possibility of accurately knowing the Productiveness of each Duty separately: This was complained of by the Committee of 1791, and still remains uncorrected.

5. As the Variety of Stamps, even of the same Value, which is now required for different Instruments according to their different Sorts, is always inconvenient, and may accidentally produce Mistakes of very serious Consequence, Your Committee have thought proper to enquire, whether any Measure could be devised which might, without Detriment to the Revenue, enable every Person who shall have paid the Amount of the Stamp Duties required by Law, upon any particular Instrument, to have the Benefit thereof as a valid Instrument,

Instrument, notwithstanding it may not bear the Stamp of the precise Denomination directed by Law. The Answer which they have received to this Question states, "That as a Matter of Finance it is necessary to preserve a Distinction of Duty: but that if a Table of the present Rates of Stamps, with the different Articles clearly and distinctly defined, to which they are severally applicable, could be formed, under the Opinion of the Twelve Judges, as was the Case at the Commencement of this Revenue, and then fixed by a Declaratory Law, the Inconveniences and Grievances, which are now the Subject of such general Complaint might be completely done away."

6. It remains only for Your Committee to add upon this Head, that they have called for the Establishment of the Stamp Office in Scotland, upon which it appears that the Salaries to the Officers at Edinburgh have only been increased in the Total from £740 a Year to £980 a Year since 1782, but that the Poundage to the Sub-distributors upon the mere Increase of Revenue has risen from £1,859 to £6,393 within the same Period.

THE LAND AND ASSESSED TAXES.

§ 1. The Gross Produce of these Duties in 1797 is less than that of 1796, by above £86,552; in which Statement Your Committee have adopted the Gross Sum actually collected in Money, and not the Amount of the Assessment, in as much as that may never be collected to its whole Extent: And the Net Produce of 1797, compared with that of 1796* (exclusive of the Duties imposed in 1795 and 1796, and of the Per Centages imposed since 1793) shews a Decrease of about £158,852.

§ 2. The Balances in the Hands of the several Collectors cannot be stated by Your Committee, for the Reasons formerly assigned†. Those in the Hands of the Receivers General appear to have amounted, on the 5th of April 1798, to £397,282. os. 8d. being less than their Amount on the 5th of April 1797 by above £40,000.

* Supplement (A.)

† See Report VIII.

§ 3. Your

§ 3. Your Committee having reported last Year upon the Constitution of the Office for collecting this Revenue in England, They have now proceeded to add an Account of the Establishment for the Collection of the Taxes on Houses and Windows, &c. in Scotland; the Gross Amount of which Duties amounted in 1782 to £18,443. 6s. 8d. and in 1797 to £88,566. 17s. 1d.

The State of Arrears due from the Receivers General, and particularly from those of Scotland, having attracted the Notice of Your Committee in last Year*, they have called for a similar Account this Year, by which it will appear, that although in some Instances the former Balances have been very much reduced, yet upon others of great Amount, and particularly that of Mr. Fordyce, still amounting to £89,873, no payment whatever has been made†; but it is represented to your Your Committee, that some Steps have been recently taken for carrying into Execution certain Proposals made by him towards the Liquidation of his Debt.

THE SALT DUTIES.

§ 1. The Gross Produce of the Salt Duties in 1797 exceeds that of 1796 by £89,000, and the Net Produce of 1797 exceeds that of 1796 by £92,564; but the Net Payments into the Exchequer for 1797 fall short of the same in 1796 by £12,524‡. This apparent Difference arises merely from some accidental Circumstances in bringing the Duties to Account at particular Periods; for in comparing the Amount of the Exchequer Payments at the customary Period (viz. the 5th of April) to which the official Accounts of that Revenue are made up, it will be found that there is an Increase in favour of 1797 by above £60,000. This Circumstance affords a strong Illustration of the Propriety of making up all Public Accounts to the same Annual Periods, a Measure which the Commissioners for Auditing the Public Accounts have formerly recommended§; and the 5th of January being the Period to which the Annual Accounts of the Customs and those of the general Commerce

* See Report VIII. Supplement (E.) † Supplement (G.)

‡ Supplement (B.) § See Report XXII.

and Navigation of the Empire are made up, it would manifestly be most eligible for the Public, that all the other Accounts should be made up Annually to that Date.

§ 2. The Balance in the Hands of the Receiver General of the Salt Duty for England, at the Beginning of the Year 1797, was £3,493, and at the End of the Year £8,997.

§ 3. Upon these and some other Circumstances connected with the Establishment for the Collection of this Revenue, Your Committee might think it necessary to make many further Remarks in addition to what they stated in their Report upon the Salt Revenue last Year *; but they forbear to do so, as the whole Matter is now under the immediate Consideration of Parliament.

THE POST OFFICE.

§ 1. The Gross Produce of the Post Office in 1797 exceeded that of 1796 by £135,784†; but as new Duties were imposed in 1797, without the Possibility of ascertaining from the Post Office Accounts what was the distinct Amount of their Produce, no such Comparison can be made of the Produce of the antecedent Duties, as your Committee have made in other Branches of the Revenue.

§ 2. The Balance in the Hands of the Country Postmasters in England, on the 5th of January 1797, was £121,021, and on the 5th of January 1798 it was £148,579, upon a Gross Receipt of £855,242. The Receiver General's Balance, at the Beginning of the Year, was £23,122, and at the End of the Year, £19,982. Whatever Reason there may exist for leaving any Balances with the Receiver General for the Discharge of current Expenses, there seems to be no Reason whatever for delaying or exposing to loss such large Sums in the Hands of the Country Post Masters. A recent Arrangement appears to have been made for accelerating their Payment, which may in some Degree remedy this Inconvenience.

* See Report IX.

† Supplement (H.)

§ 3. Your

§ 3. Your Committee having reported at great Length upon the System and Regulations of this Office last Year*; were desirous of adding a further Account of the Post Office Establishment for Scotland; but have not been able to obtain it, notwithstanding it has been repeatedly required.

THE DUTIES ON PENSIONS, SALARIES, FEES, &c.

§ 1. The Net Produce of the One Shilling Duty, and of the Sixpenny Duty, appears to be larger in 1797 than in the preceding Year. The Causes of this Increase are particularized in the Papers annexed.

§ 2. The Balance upon the Account of the Receiver General of the Sixpenny Duty, who receives for the Whole of Great Britain, is in favour of the Receiver; and the Balance upon the One Shilling Duty, in the Hands of the Receiver General for England, on the 5th of January 1798, was only £0. 16s. 7½d. But the One Shilling Duty in Scotland is under the Management of a Distinct Receiver General, whose Collection for the Year ending 31st December 1797, amounted to £4,136 4s. 9¼d. and his Payments into the Exchequer were £111. 1s. 9d: It appears, however, that between the 5th of January and the 5th of April 1798, he paid into the Exchequer the Sum of £31,800, which must have been the Amount of Arrears for many preceding Years. This Circumstance having excited the Attention of Your Committee, They find that the Receivers of these Duties are under no particular Instructions as to the Times at which they are to make their Payments into the Exchequer, a Defect which seems to require immediate Correction. The Receiver General for his Majesty's Household does not appear to have made any Payment into the Exchequer during the year 1797, on account of the One Shilling Duty, but before the 5th of April 1798 he paid the Sum of £698. 14s. 4d. upon that Account: In a Return which is annexed, the particular Amount of his Balances at different Periods is stated, and the Circumstances attending them are explained.

* See Report VII.

“ § 3. Your Committee think it proper to state that these several Duties are created and regulated by Stat. 7 Geo. I. c. 27. f. 19. Stat. 31 G. II. c. 22. and Stat. 32 G. II. c. 33. which latter Act repeals so much of the preceding as required the Profits of Offices to be computed as they were rated to the last Land Tax. And Your Committee not having reported last Year upon the Circumstances of the One Shilling Duty, so far as they regard Scotland, take this Occasion of presenting the Returns, which they have now received, as to the several Sources from which that Duty is there collected.

THE HAWKERS AND PEDLERS, AND HACKNEY COACHES AND CHAIRS.

The Circumstance of these Two Branches of Revenue have not materially varied since the Year 1796; and although Your Committee see no Reason at present to entertain any opinion upon these Establishments different from that which they stated last Year*, with a View to Revenue alone, yet they conceive it may deserve the Consideration of Parliament, whether the Public Service may not be promoted by consolidating these Two Boards, and employing them also to manage some further Duties, if it should be thought expedient to impose any, of such a Description as may tend to provide a more efficient System of Police, and at the same Time contribute to defray its Expenses. Your Committee have accordingly made this Matter the Subject of a separate Report†.

II. The SMALL BRANCHES of the HEREDITARY REVENUE.

IT having been provided by Parliament, upon his Majesty's Accession to the Throne, that a Settlement should be made for the Support of His Majesty's Household, and of the Honour and Dignity of the Crown of Great Britain; in

* See Report X. and XI.

† Report XXVIII.

consideration thereof His Majesty relinquished to the Public, during his Life, the hereditary and temporary Duties of Excise upon Beer, Ale, and other Liquors, the Post Office Revenue, and the Subsidy of Tonnage and Poundage, &c—together with certain small Branches of Revenue, namely, the Monies arising by Fines for Writs of Covenant and Writs of Entry payable in the ALIENATION Office; the Monies arising by the Post FINES; a certain yearly Sum payable on Licences to retail Wine (now included in the Excise Accounts); the Monies arising by Sheriffs PROFFERS, and COMPOSITIONS, in the Exchequer; and SEIZURES of prohibited and unaccustomed Goods; the Revenue arising to his Majesty by RENTS of LANDS, or for Fines of Leases of the same, or any of them, except the Revenue of the Duchy of Cornwall.

As these several Revenues are now holden by the Public only in farm during his Majesty's Reign, after which they revert of course to the Crown, it becomes necessary to state them with a Distinctness, and to look to their Management with Attention, perhaps greater than their mere Amount would otherwise require. Circumstances have already occurred, during the present Reign, which induced Parliament to ascertain the Profit derived to the Public by this Arrangement, and to make Compensation to the Crown for the Difference between the Civil List and its intended Equivalent, and it is evident that the Productiveness of every Part of these Revenues must always form a material Consideration in the settlement of every such Provision.

The Revenues appropriated to the Crown having been confounded in some Instances with the Public Revenue, Your Committee think it proper to state in this Place, that, besides the CIVIL LIST, whereof £60,000 per Annum belongs to his Majesty's Privy Purse, and the Residue is allotted in Part to the Support of the Royal Household, and in Part to the Pay of the Great Officers of State, the Embassadors, the Judges, and other Persons employed in the Public Service, the Crown has also, 1st, Certain Funds assigned to its Support in AID OF THE CIVIL LIST; namely, The Fees of Household Offices suppressed by Statute*; One-Third of

the Surplus of Fees of such Exchequer Offices as are regulated by Stat. 23 G. III. c. 82.; the Amount of Monies authorized to be drawn from Scottish Customs and Excise by Stat. 1 Geo. III. c. 1. § 8.; and some very small Sums remitted from Ireland under the Name or in lieu of what was formerly termed the Concordatum or Letter Money : 2dly, The Crown has also certain OTHER HEREDITARY RIGHTS, with which it has not departed, although none of them are productive of Revenue to any considerable Amount; namely, the Hanaper (whereof the Crown has assigned its own Profits towards defraying the Charges of the Court of Chancery); the Fines, Penalties, and Forfeitures arising out of criminal Matters in judicial Proceedings; the Royal Woods and Forests; the Duchy of Lancaster; the Duchy of Cornwall (so long as there is no Prince of Wales); and the Duty Four and a Half per Cent. from Barbadoes and the Leeward Islands, applied to the Payment of Colony Establishments, and to the Use of His Majesty's Civil Government at Home; besides which the Crown retains some scattered Rents and Quit Rents due from Gibraltar and the British Colonies in America.

Of these Crown Revenues it has been heretofore customary to include amongst the Public Revenue the Four and a Half per Cent. Duty, and the Amount of Fines, Penalties, and Forfeitures, although none of them are given up by the Civil List Act. The First Fruits and Tenths also are constantly inserted in the Quarterly Accounts presented to Parliament from the Exchequer, notwithstanding they have been long since appropriated to the Augmentation of Small Livings. Your Committee have thought proper upon the present Occasion to omit them all.

The Small Branches of the Hereditary Revenue, which the Civil List Act expressly transfers to the Public Use, are as follow :

FINES PAYABLE IN THE ALIENATION OFFICE.

This Revenue consists wholly in the Fines paid to the King upon Writs of Covenant and Writs of Entry, by Persons levying Fines of Land, or suffering Recoveries. The total Amount for the Year ending 12th February 1798, was
£4,966.

£4,966. 10s. out of which £2,000 was paid to the Hanaper, according to the Annual Course, and pursuant to Letters of Privy Seal, dated 31st December 1760; and the further Sum of £1,819. 2s. was payable into the Receipt of the Exchequer; the Residue being applied in discharge of established Salaries, Contingencies, and Repairs. The £2,000 paid into the Hanaper is considered to be in part of his Majesty's Civil List, and was so stated by the Committees of 1786 and 1791. The annexed Return will explain the Nature and Amount of the Balances in the Hands of the Receiver General, on the 12th February 1798, on account of the Alienation Fines (which are technically called Pre Fines) and also on Account of the Post Fines, which are made payable at this Office; both of which seem to admit of a more speedy Course of Payment into the Exchequer.

The Establishment of the Alienation Office, and the Amount of the Salaries to its several Officers, have not experienced any Variation since the Beginning of the present Century. As it appears, however, that every Office upon this Establishment is executed by Deputy, Your Committee conceive that their Numbers and Emoluments may admit of Reduction, without Detriment to the Public Service, whenever any future Vacancies occur. Such a Measure will of course tend to increase the Receiver General's Payments into the Exchequer, in proportion to the Retrenchment which is made.

P O S T F I N E S.

In order to explain the Nature of this Source of Revenue, it should be observed, that the antient Revenues of the Crown were distinguished into Certain, and Casual; and that the Casual Revenues consist chiefly at present of the Fines, Issues, and Amercements, called the Green Wax of the Exchequer. These Fines are of Two Sorts; the First, such as arise upon criminal Matters, and these, together with Forfeitures and Amercements, were comprised by the Committees of 1786 and 1791 in the Amount of the Public Revenue, but apparently without Cause, as they are not named in the Civil List Act: The Second Sort of Fines are such as arise out of civil Matters,
and

and of this Nature are the Post Fines or King's Silver, paid by all Persons levying Fines of Land, which are expressly transferred by the Civil List Act to the Account of the Public. They are always set in charge against the Sheriff, but by a modern Statute they are in fact paid to the Receiver of the Pre Fines at the Alienation Office, who afterwards pays them over to the Sheriff or Grantee of the Crown, upon either of them producing a Quietus or Schedule from the proper Officer.

The Fines of both Descriptions were originally collected together, and brought into the Exchequer by the same Course of Process. Its Details are complex, but Your Committee have been enabled by the Testimony of an experienced Officer of the Court of Exchequer, to annex a short and perspicuous Statement of the whole Proceeding, together with the joint Opinion of the Secondaries and Sworn Clerks in the Office of the Lord Treasurer's Remembrancer, with respect to the Measures which it may be expedient to adopt, for rendering the Collection of the Monies arising from these Sources of Revenue more speedy and more complete. There seems to be just Ground for believing that the Fines and Forfeitures due to the Crown, in what is called the King's Guildable, are greatly encroached upon by the Duchy of Lancaster and other Liberties; and that those accruing before Justices of the Peace, both in and out of Sessions, are not duly certified or put in Process. And the Surveyor General of the Green Wax appears to be the proper Officer, whose Duty it is to render the Collection of this Revenue effectual; but although his Powers are considerable for the Purpose, they may possibly require Enlargement, in order to compel Justices of the Peace to certify to the Sessions such Fines and Forfeitures as accrue to the King within their Authority. The Foreign Apposer, whose Duty it is to pronounce upon the Allowance of Claims made by the Lords of Liberties, ought also to be a competent and active Officer, as his Trust is great; and the Court of Exchequer have declared their judicial Opinion in a recent Case, that none but those educated to the Knowledge and Practice of the Duties incident to such Offices, can legally be appointed to fill Offices in the Exchequer of Account.

Your

Your Committee having called for a Copy of the last Account, passed by the Surveyor General of the Green Wax, find that it extends only from the 21st July 1775 to the 21st July 1788; the subsequent Balance, however, from 1788 to 1794, has been recently paid up; but the present Surveyor General, who came into Office in 1794, has not passed any Account whatever, it being represented to Your Committee, that it has not been usual so to do till required by the Treasury, a Matter which seems to require immediate Regulation. His present Balance upon Four Years, ending Michaelmas 1796, is £2,414. 13s. 5½d.

The Amount of the Post Fines upon the Green Wax Account paid into the Exchequer for the Public Use in 1788, amounted to £3,592. 4s. 2¼d. The Surplus of the Fines, Penalties, and Forfeitures, after deducting the Charges and Allowances incident to the Account, amounted to £8,037. 17s. 6d. and was paid into the King's Privy Purse. Your Committee have annexed, in Illustration of the Mode of collecting this Revenue, an Account of the Sums charged to the Sheriffs of England, and the Net Amount answered, during the 34th Year of his Majesty's Reign. If a greater Vigilance were excited in the Collection of this latter Revenue, by allowing to the Surveyor General of the Green Wax, a small Poundage upon its Amount (as in the Case of Sheriffs) or by some similar Measure, there is Reason to believe that it would amount to a much larger Sum than at present; and possibly it might be rendered far more productive to the Public, if it were applied, with the Consent of the Crown, upon due Compensation, and under proper Checks, to defray some Part of the Expenses incident to the Administration of Justice.

P R O F F E R S.

These are Payments which the Sheriffs and other Accomptants are by Law required to make at Michaelmas and Easter in every year, according to the estimated Amount of the Revenues, for which they are finally accountable; and the Court of Exchequer is authorized, on request of the Sheriff, to examine and establish the Sums with which the Sheriff shall stand chargeable, as for the Proffers of his County. A

Copy of a recent Proffer Roll is annexed, to shew the Amount to be paid by each Accomptant : But every Accomptant is entitled to Credit on stating his Account in the Pipe Office for the Sum paid as a Proffer, upon producing a Tally for Payment thereof.

COMPOSITIONS.

These are the Monies received for compounding Fines and Recognizances under the order of the Court of Exchequer, by Authority of His Majesty's Privy Seal : Your Committee have annexed a List of those for the Year 1797 : The object is extremely small ; but it constitutes invariably an Article in the Accounts of Public Income.

SEIZURES.

The only Monies paid into the Exchequer under the distinct Head of Seizures, are for the Seizures of prohibited and unaccustomed Goods, according to their Description in the Civil List Act ; the Produce of all other Revenue Seizures being blended in the general Produce of the respective Branches to which they belong. The Sums paid into the Exchequer on this particular Account arise either from Goods sold by public Auction at the Custom House, which are paid by the Warehouse Keeper, or from Seizures made in the Country, which are paid by the Solicitors of the Customs.

CROWN LANDS.

The Quarterly Exchequer Accounts do not include any Part of the Land Revenue, except what arises from the Rent of certain Alum Mines, and the Rent of a Light House, and some small Parts of the Viscontiel Rents paid under the general Head of Sheriffs Proffers. This Omission was noticed long ago by the Commissioners appointed to enquire into the State and Condition of the Woods and Forests and Land Revenues of the Crown ; but unquestionably all the Land Revenue which arises from the Rent of Lands, and Fines of Leases for the same, ought by the Special Terms of the Civil List Act to be brought

brought to the Account of the Public; although with Regard to the Woods and Forests, as they are not surrendered to the Public Use, the Right remains in the Crown.

Those Parts of the Land Revenue, in which the Public has a present and direct Interest, are at this Time of considerable Value; and it is the more expedient that they should be brought into View, in as much as the Income from the demised Estates alone, according to repeated Valuations, may be expected to yield, at the Expiration of the present Leases, about £200,000 per Annum; and the Income to be derived from the Whole of the Species of Property, comprehending the Crown Lands, the Woods and Forests, and the Dividends of Stock purchased with the Price of Fee Farm Rents, is expected to rise ultimately to £400,000 per Annum.

In order to state distinctly, the Considerations which belong to this Subject, it will be necessary to explain in a summary Way, 1st, the Checks and Regulations hitherto established for the Management of all these Revenues; 2dly, the Increase or Diminution which has taken place since 1782, in the Salaries and Emoluments of the offices concerned in administering them; 3dly, such further Measures as it may still be expedient to adopt for their more economical Administration. Under these Heads it will become necessary to state together what regards both the Crown Lands and the Woods and Forests; for although they are managed by different Establishments, yet their Management is practically connected in some Particulars which require to be noticed.

1st, The Land Revenues of the Crown are generally distinguished into Dry Rents, Demised Estates, and Woods and Forests; and the Modes in which their respective Produce was heretofore collected for the Crown, or enjoyed by its Grantees, are elaborately and clearly detailed in the Seventeen Reports, presented to Parliament by the Commissioners appointed for that Purpose in 1786.

In consequence of these Reports, a System of Regulations, totally different from the antient Course of Management, was adopted by Parliament for the Improvement of the Demised Estates of the Crown, and for the Sale of the Fee Farm and other unimproveable Rents. The Progress hitherto made in the Execution of this new System appears by a Re-

port which has been presented to the House by the present Surveyor General of the Crown Lands, under the Provisions of the Act, which requires such a Report to be made in every Third Year.

It appears there, that many very beneficial Consequences have already resulted from this Alteration of System. The Number of Receivers has been reduced; the Burthen of Fees has been lessened; some of the Dry Rents, and the unprofitable Rights of the Crown in several Forests unfit for Nurseries of Naval Timber, have been sold; Plans of the Crown's Estate in the Metropolis have been made, and many local Improvements have been carried into Effect; and the Produce of the Demised Estates has already received a large Increase which may be expected to rise progressively, under the same Regulations of leasing, especially from the Year 1804, when those reversionary Leases will expire which were granted to take Effect from the Death of Catherine the Dowager Queen of Charles the Second.

Some, however, of the Regulations originally proposed, are still unexecuted. The Abolition of Fees and Perquisites in all the Offices employed in the Management of the Land Revenue, and the Establishment of adequate Salaries in lieu thereof, which was recommended by the Commissioners, and which, according to the Opinion of the present Surveyor General, would undoubtedly be beneficial, has been attempted, but without Success; and the Act of Parliament, which passed in the Year 1794, is conceived to require Amendment.

The Woods and Forests also continue to be under the separate Management of the Surveyor General of that Branch, notwithstanding the Recommendation of forming a Board, to consist of Three Commissioners, for the joint Management of all these Revenues. And it is stated to Your Committee, that some of the most important Measures for improving such of the Forests as are fit to be kept as Nurseries of Timber for the Royal Navy have not been carried into effect.

The Gross Amount of the Land Revenue (exclusive of the Woods and Forests) amounted, in the Year 1797, to £30,716. 14s. 1d. (subject to Deductions for Land Tax, &c.) besides the Crown's reserved Share of Produce of Mines, and of the Mooring Chains in the River Thames, granted by
 Lease

Lease, and also of the Profits of Courts of certain Manors not in Lease, and some other Articles of casual Receipt, which are accounted for before the several Auditors, amounting in the whole to the further Sum of £604. Of this gross Revenue it is not very easy to ascertain the Net Amount; very little however finds its way into the Exchequer, viz. only £966. 13s. 4d. the greater Part of it being previously drawn out by Debentures from the Auditors of the Land Revenue, in pursuance of Treasury Warrants, to defray certain fixed allowances charged on this Revenue, and for other Purposes, at the Discretion of the Lords Commissioners of the Treasury, such as are specified in the Returns annexed for the Year 1797.

The Revenues of the Woods and Forests are stated to be inadequate to defray the Charges to which they are liable, and their Deficiency appears to have been made good out of the Produce of the Land Revenue, although the latter belongs at present to the Public by the Terms of the Civil List Act. Your Committee have annexed a Statement of the total Annual Receipts and Disbursements in the Office of Woods and Forests for Ten Years, ending 31st December 1797; and a detailed Account of the Receipts and Disbursements in the same Office, for the Years 1788 and 1797 respectively. The total Receipt of the Office of the Woods and Forests in the Course of the last Ten Years is £181,928. 13s. 11¼d. of which Sum it has derived from the Crown Lands £55,273. 16s. 5½d.

2. The present Establishment of the Office of Surveyor General of the Crown Lands will appear from the Accounts annexed, which also exhibit a comparative View of its State in the Years 1797 and 1782.

The Establishment for the Office of Surveyor General of the Woods and Forests is also subjoined; and many useful Remarks upon its present State are interspersed by the present Surveyor General.

3. Amongst the further Measures which it may be expedient to adopt, for the better Administration of these Revenues, Your Committee beg leave particularly to call the Attention of Parliament to the Expediency of placing all these Revenues under the Management of a Board, as recommended
by

the Commissioners, which, in Property of such various and complicated Nature, may more effectually secure to the Public and the Crown the Prosecution of a regular System of Improvement, by possessing the Advantages of an accumulated and uninterrupted Experience.

It appears also to Your Committee, that there are Balances in the Hands of the Receivers of the Land Revenue, amounting to £17,771, which it might be expedient to call in, and place to the Account of the Public. And it further appears, that several Annual Balances have remained in the hands of the Surveyor General of the Woods and Forests, notwithstanding large Sums have been paid every Year out of the Land Revenue, to make good the Services of his Department; the Reasons for his retaining these Balances are stated in the Papers annexed.

In the Disposal of these Land Revenues, Your Committee entirely concur in Opinion with the Commissioners of Crown Lands, that the Practice of drawing them out of the Hands of the particular Receivers by Debentures is highly inconvenient, inasmuch as these Monies should be paid directly into the Exchequer, and drawn out from thence under the same Regulations and Checks as all other Public Monies: And They cannot forbear to notice the very large Sums, arising from the Rents and Fines upon Leases of Crown Lands, which belong exclusively to the Public, but nevertheless have been applied to the Services of the Woods and Forests, which are the separate Property of the Crown.

It is with great Regret Your Committee find, that the Woods and Forests themselves, so far from being profitable in their present State, are unable to defray the Charges to which they are liable; and They think it their Duty to repeat once more the same Representations which have been so often pressed upon the Attention of Parliament, respecting the necessity of taking further Measures for preserving such of the Royal Forests as are fit for Nurseries for the Growth of naval Timber. With regard to other Details of Improvement, They beg leave to refer to an ample Statement, made by the present Surveyor General of the Woods and Forests to the Treasury several Years ago, in which many subordinate
Points

Points of Œconomy are suggested, which deserve Attention, as to Repairs, Estimates, Issues, and Accounts.

II. EXTRAORDINARY RESOURCES.

UNDER this Head Your Committee find that the Ar-rears of Taxes were classed by the Committee of 1791. In the general Account here given, they are to be found, first, under the Head of Balances from preceding Years, and afterwards as included with the total Produce of the Revenue for the Year 1797.

The Articles of Army Savings, and Surplus of Chelsea Hospital, and Surplus in the Receipt of Exchequer, entered into the Account of the Annual Income of the Public, as stated by the Committee of 1791; but Your Committee find that there are no Monies under either of these Heads to be inserted in the Income of the Year 1797.

There are, however, amongst the MONIES PAID TO THE PUBLIC in the Year 1797, several large Sums arising from Articles of a special Nature, which fall properly within this Class of Resources, as being distinct from the Ordinary Revenues of the State; namely, the Amount of Interest on Stock created in respect of £1,500,000 advanced to the Government of Ireland; and the Amount of Monies paid by the Bank into the Exchequer, on Account of the Commissioners for issuing Exchequer Bills for the Relief of the Merchants of Grenada, &c.; the Monies arising from the Sale of Dutch Prizes; and the Produce of Corn sold on Account of Government. The Surplus of Fees from the Exchequer Offices, regulated by Stat. 23 G. III. c. 28. also belongs to this Class of Revenue; the several Offices from whence they are at present derived, and the Produce of each, are specified in the annexed Accounts.

The IMPREST MONIES REPAID to the Public are also to be stated in this Place: And Your Committee having reported last Year upon the Amount of the several Balances which appeared to be due to the Public, They have this Year called upon the Commissioners for auditing the Public Accounts for
a similar

a similar Account, which amounts to £1,635,644. 1s. 2d. under the following Heads * :

First, for acknowledged Balances upon Accounts delivered in since 5th July 1785, £512,331. 2s. 10½d :

Secondly, For Balances upon Accounts stated as to the Treasury, and depending there, and subject to Allowance or Disallowance by that Board, £611,961. 11s. 2¼d :

Thirdly, For Balances upon declared Accounts, since the 5th of July 1785, £441,351. 7s. 1d.

What Payments may have been actually made in reduction of the Balances comprized under the First and Third of these Heads, Your Committee have not been able to learn from the Exchequer, as the Officers there have no Proof of the particular Account on which any Monies are paid in : Nor do the Commissioners for auditing the Public Accounts continue to receive any Tallics, importing Payment of Balances upon declared Accounts : And the Records of the Pipe Office, which would shew whether the Balances upon declared Accounts have been discharged, are at present in so deranged a Condition as to render it impossible for the Officers of the Pipe to ascertain any such Fact : Your Committee, however, are informed by a Return from the Treasury, that the Sum of £88,503 has been paid towards reducing the Amount of those acknowledged Balances, besides a further Sum of £99,000 in discharge of such further Balances as appeared due from the Accompts, previous to their Accounts being declared ; and that the Sum of £134,985 has been also paid in Reduction of the Balances due upon declared Accounts. But nevertheless, They think it Their Duty to repeat their former Recommendation of compelling the immediate Payment of the very large Proportion of these Balances, which still remains due : And it appearing that only seven † of the Twenty-one Accounts, which were depending at the Treasury in May 1797, have been since ordered for Declaration, and that the total Balances of these Seven Accounts amount only to £81,684, out of £760,870. They think it also ne-

* Supplement (K. L.)

† Supplement (M.)

cellary upon this Head to repeat their former Recommendation, that the Treasury should proceed forthwith upon those Accounts which are depending before them, by allowing or disallowing the Balances, and issuing the necessary Warrants, in order that the Commissioners for auditing the Public Accounts may be enabled to proceed upon them.

L O T T E R Y.

The Profits of Lotteries have been always classed amongst the extraordinary Resources of the Year; but the System in use for the managing them, and the details of their Expense, have not been hitherto fully represented to the Notice of Parliament.

In order to state the whole Profit of the Lottery for the Year 1797, the Net Produce of the Monies received at the Stamp Office, on Account of Licences to sell Lottery Tickets, should be added to the Net Profit of the Lottery itself, although they were not so stated by the Committees of 1786 or 1791; the Circumstances peculiar to that Source of Profit, as connected with the Lottery, may be seen in the Return which the Stamp Office have made upon the Subject.

The Establishment for managing the Lottery consists of Forty-two Commissioners, the total Gross Amount of whose Salaries is £7,900, and the Net amount £7,702, 10s. besides a Secretary, Clerks, and Messengers, whose daily Pay, Fees and Emoluments, amount to £2,440, with a Contingent Bill * amounting to the further Sum of £1,854. The comparative Expense of the Lotteries of 1782 and 1796 is stated to be in favour of 1796. Of the Commissioners more than Half the Number are usually resident in the Country†; and Seven are enough to form a Board, which is held about Five or Six Times in a Year; during the Four days for cutting, Eight or Ten Commissioners generally attend, and during the Time of drawing there must be Ten at Guildhall, and Two at the Office. It is manifest that so large an Establishment, where the Attendance of so few is required, is unnecessary, and may admit of very considerable Reduction.

* Supplement (O.)

† Supplement (P.)

L O A N S.

These are also to be classed amongst the extraordinary Resources of the State, by which its Receipt is made to answer its Expenditure.

In the general Statement of the Public Income for the Year 1797, the Sums inserted as received upon Loans are only those which actually came into the Exchequer within the Year; the Rest (whereof the Particulars are detailed in the Papers annexed) were either retained by the Bank or not paid into the Exchequer till the Beginning of the Year 1798. But Your Committee, in order to complete the Statement of the material Circumstances which belong to the Loans made for the Service of 1797, have annexed an Account of the whole Money borrowed, distinguishing the Contributions made in Cash and in Exchequer Bills, together with the Nature and Amount of the Stock created in respect of it, and the Annual Charge for Interest, Management, and £1. per Cent. on the Whole.

II. THE INCOME OF THE CONSOLIDATED FUND,

If the Public Revenue be considered only upon the narrow Ground of the actual Receipt in the Exchequer, there are some Considerations peculiar to the Form of that Account, which require to be separately noticed.

The Income of this Fund is always classed under the Heads of Customs, Excise, Stamps, and Incidents, without any Distinction of the Periods at which any Augmentations have been made to any of the Taxes which it comprizes; but Your Committee conceive in the first Place, that it may be useful to discriminate between the Income of the Consolidated Fund, as it stood prior to the present War, and the Produce of the several Augmentations, which it has Annually received since the War began; and in the next Place, They conceive it also to be highly important to examine how far the Receipt derived from the particular Income created in each Year during the War, is adequate to defray the Annual Charge created in the same Year; and finally, in what Degree

gree the Total Income is commensurate with the Total of its correspondent Charge.

§ 1. Upon the Account so drawn up it appears, that the Income of the Consolidated Fund created prior to the War, produced in the Year 1797 £.14,152,631 3 5³
That the Taxes of 1793, produced

in 1797	-	-	202,372	—	—
those - of 1794	-	-	888,920	19	11
those - of 1795	-	-	1,150,474	17	1
those - of 1796	-	-	1,184,622	—	2 ¹ / ₂
those - of 1797	-	-	1,271,002	15	11 ¹ / ₂
Add to this the Repayment of Money lent for the Relief of Grenada, &c.			132,000	—	—
Together with Interest on the Loan to Ireland	-	-	90,875	—	—

Making the Total Income of the }
Consolidated Fund in 1797 - } £.19,072,898 16 7³/₄

And your Committee have the Satisfaction to find, that the Total Exchequer Receipt upon all the principal Taxes, including those which were imposed in the Years 1793, 1794, and 1795, (and excluding those of 1796 and 1797) was larger in 1797 than in 1796 by above £.60,000, notwithstanding there has been paid into the Exchequer in the same Year, a further Sum, derived from the additional Taxes of 1796 and 1797, amounting to £.2,455,624.

§ 2. It remains only for Your Committee to shew how far the Income of this Fund corresponds with the Charges to which it is liable, comparing the Increase of Income with the Increase of Charge. And Your Committee have the Satisfaction also to find, in this View of the Subject, that not only the Income of the Consolidated Fund, as it stood prior to the War, produced, in the Year 1797, an Excess of nearly Three Millions beyond the Amount of any Charges which existed prior to the War; but that the total Produce of the Taxes of 1793, 1794, and 1795, taken together, fall short of the Charge created in the same Years only by the

Sum of £.11,783. As to the Taxes of 1796, in which there has been a Deficiency upon the Article of Wines, it has been already remarked, that from the growing Increase of Importation in the present Year, they may be expected to rise; and the Taxes of 1797 have been too recently imposed to enter into such a Comparison.

Upon the whole of this Inquiry it appears, that the total Income of the Consolidated Fund, contrasted with the total Payments out of it, for the Year 1797, afforded a Surplus of £.394,112: And in contrasting the present Income of these Taxes with the whole of the future Charge, to which it is necessarily subject, the Surplus appears to be £.36,881. But if we look to the future Income of these Taxes, when they shall produce their full Effect, there can be no Doubt of their yielding also such an increased Surplus as will be more than sufficient to answer the future Interest and Charges of the Imperial Loan, so long as the same may continue payable out of the Revenues of this Country.

June 26, 1798.

A Comparative STATEMENT of the Amount of the Net Produce of the following Revenues, between the Years ending the 5th January 1797 and the 5th January 1798, exclusive of the Produce of the New Duties and Additional Per Centage, imposed in the Years 1796 and 1797; and also exclusive of the Per Centage upon the Assessed Taxes, imposed since 1793, upon which no fair Comparison between 1796 and 1797 can be formed, from the Manner in which those Duties have been brought to Account in the Books of the Revenue.

	NET PRODUCE 1796.		NET PRODUCE 1797.		Balance in favour of 1796.	Balance, in favour of 1797.
	£.	s.	£.	s.	£.	£.
Excise - - - - -	9,054,388	—	9,374,333	—	—	319,945
Customs - - - - -	4,429,350	—	3,955,775	—	473,575	
Stamps - - - - -	1,762,210	—	1,727,294	—	34,916	
Land and Assessed Taxes	3,040,780	—	2,881,928	—	158,852	
Salt - - - - -	404,400	—	496,964	—	—	92,564
Hackney Coaches - -	23,889	—	24,110	—	—	221
Hawkers and Pedlars -	5,076	—	5,303	—	—	227
	£. 18,720,093	—	18,465,707	—		

Supplement (B.)

EXAMINATION of THOMAS IRVING, Esquire, June 5th, 1798,
Inspector General of the Imports and Exports of Great Britain.

CAN you state the principal Causes which have occasioned the Increase or Decrease in the Customs, Excise, and Salt Duties, upon a Comparison of the Years 1796 and 1797?

Customs.] The Decrease of the Revenue of Customs in the Year 1797, compared with the Year 1796, appears chiefly to have arisen on Wines; but as the Check to the Importation of this Article in 1797 may in a great Measure be attributed to an Opinion generally entertained by the Merchants and Dealers, either that a Reduction of the Rate of Duty would take place, or that some Indulgence would be given with Respect to the Term of Payment, by allowing the Duties to be bonded, and as that Opinion no longer prevails, and the Importation of the present Year, so far as it is advanced, very considerably exceeds that of last Year in the corresponding Periods, viz, from 5th January to 8th June, it may be reasonably expected, that the Produce of the Year 1798 will fall
little

little short, or perhaps exceed 1796, and so far contribute to make up the Deficiency of Revenue which took place in 1797.

Excise.] The Excise has also experienced a considerable Diminution of the Duties on Wines, for the same Reasons which have been stated as the Causes of the falling off that Article in the Customs. There has likewise been a Decrease of the Duties on British Spirits. On the other Hand, the Duties have been much increased on Beer, Malt, Foreign Spirits, and Tobacco, and the Medium Annual Amount of the Duties arising from Beer, in the Two last Years, exceeds the Medium of the Two Years preceeding that Period, by more than £330,000 Net Produce; and that upon the same Period, the Medium Annual Excess in Favour of 1797, on Malt Perpetual, is £69,791 Net Produce, and on Malt Annual, £97,591.

Salt.] The Diminution of Revenue on Salt in the Year 1797, compared with 1796, arises merely from some accidental Circumstances in bringing the Duties to account at particular Periods, for in comparing the Amount of the Exchequer Payments at the regular Period, namely, the 5th of April, to which the Accounts of that Revenue are made up, it will be found that there is a great Increase in Favour of the last Year, of about £60,000. In the Year ending the 5th of April 1797, the Exchequer Payments were £404,196. and in the Year ending the 5th of April 1798 to £464,950. It would require a long Detail, without conveying much useful Information, minutely to explain the Causes why the Duties have fallen so much short in the Comparison of the Christmas Periods; it will be sufficient generally to remark, that this Revenue appears to be in a progressive State of Improvement.

Can you state the Causes of the Increase in the Post Office Revenue?

Post Office.] On the 5th of July 1797, an additional Rate of Postage was laid on Letters; but from the Manner in which the Post Office Accounts are kept, the exact Produce of that Addition cannot be ascertained.

Supplement (C.)

AN ACCOUNT of the Duty and Attendance of each Officer in the
QUARANTINE SERVICE at LIVERPOOL.

N^o 1.—The Duty and Attendance of each Officer in the
Quarantine Service?

The

The Duty and Attendance of these Officers is, alternately to guard the Vessels Day and Night, during the Time they are performing Quarantine.

N^o 2.—What Buildings or Vessels are used for the Purpose of each Establishment or Port, and how long the same have been so used in the Quarantine Service?

There are not any Buildings used for the Purpose of this Establishment, but the enumerated Articles are put on board Lighters hired for the Purpose, to be there aired for Fourteen Days.

N^o 3.—The Total Amount of Increase or Decrease in the Salaries or Emoluments upon each Establishment in the said Quarantine Service since the Year 1782, and the Occasion thereof?

There has not been any Increase or Diminution in the Salaries or Emoluments of the Officers since 1782.

N^o 4.—What further Checks, Regulations, or Retrenchments of Expence can be adopted in the Quarantine Service, without Detriment to the Public Service?

In proceeding to report upon the 4th Article of the Enquiry, we conceive it material to state, that the Quarantine Expences at this Port have been as follows; viz. in 1792 £3,058. 1s. in 1793 £1423. 11s. in 1794 £936. 1s. in 1795 £942. 16s. in 1796 £606. 17s. in 1797 £93. 14s. 6d. :—The apparent Reduction of these Expences in the Years 1796 and 1797, proceeds from the Capture of Leghorn by the French, which has, at least suspended the Operations of the Mediterranean Trade; great as these Expences may appear, it is not in our Power to suggest any possible Diminution of them in the present System of conducting the Quarantine Service here: But adverting to the important Objects which the Honourable Committee of the House of Commons have in View, we scruple not to say that these Expences, so far as regards the Pay for Lighters, are incurred without the smallest Benefit to the Public Service.—The Mode at present pursued is as follows; the importing Vessel on her Arrival, inoors in Hoyle Lake, the Place appointed by Law for the Performance of Quarantine; an Order of Council is then obtained to put the enumerated Goods on board Lighters, to be there opened and aired for Fourteen Days, and the Vessel is released from all further Restraint; the opening and airing consists merely in cutting a Hole in the Package of Wool or Silk, &c. from which superficial Method it must be evident the internal Parts of the Package cannot receive the smallest Portion of Air;—useless though the present Practice most undoubtedly is, it is yet wholly impossible to open and air in a more effectual

effectual Manner on board these Lighters—every single Bale of Cotton or Silk would require One Lighter to execute the Duty in a proper Manner, and even then the Hold of the Lighter, not having the Benefit of a thorough Draft of Air, would be an extremely improper Place for the Purpose.—The Risk of Embezzlement, and the Injury to be apprehended to the Goods in this loose State from the Changes of the Weather, and the possible Condition of the Lighter, would induce the Importers strongly to oppose this Mode of executing this Service; and the Expense to the Country, from the additional Number of Lighters which would be requisite, would be beyond all Calculation. We would humbly recommend that no Lighters be employed in future, but that the importing Vessel alone be required to execute the Service, by bringing on the Deck as many Packages as can be conveniently there placed, and occasionally changing them, and that the Hatchways be always kept open when the Weather will permit.—As soon as an Order of Council arrives here, Lighters are engaged and sent round to Hoyle Lake, to take on board the enumerated Goods; there is sometimes a Difficulty and Delay in procuring Lighters, and when it blows fresh and contrary, they are impeded in their Passage to the Lake. The Whole of the Delay to the importing Vessel in the Lake is on an Average Seven Days. If the Service of airing was performed on board the importing Vessel, and, instead of waiting the Arrival of the Order of Council, it was begun immediately on the Ships arrival in Hoyle Lake, under the Inspection of the Quarantine Officers, and continued for the Space of Fourteen Days, reckoning from the Arrival of the Vessel, the Owners of the Ships would not have much Reason to be dissatisfied, and we scruple not to assert that this Mode would be equally efficacious as the one now in use.

Ar. Onslow, Collector.

E. Rigley, Comptroller.

Supplement (D.)

LETTER from the Commissioners of CUSTOMS, SCOTLAND.

IN return to an Order of the Select Committee on Finance, dated 1st Instant, ordering, “That in pursuance of an Order of the Committee, made on the 5th of March last, there be laid before the Committee forthwith, from the Office of Customs in North Britain, in conformity to the Draught of the Account sent with the Order on that Day.”

The

The Commissioners of the Customs in Scotland pray leave to report,

That the Board having judged it best that the Accounts required should be prepared by One Person, did accordingly employ such Person as they judged most fit, both in point of Ability and as having most Time to give to the Business; that this Person, after having made considerable Progress in the Business, fell suddenly and dangerously ill, which occasioned some Stop in the Business; and that the Commissioners, for the greater Dispatch, have now divided the Labour among several Hands; that it is proceeding in with all possible Expedition, and it is hoped may be got finished in a Month or Six Weeks, but sooner if possible; that the great Distance of many of the Ports from this Office, some of them on the distant Islands of Scotland, and with which it was necessary to correspond for Explanation as to the Accounts transmitted by them, also occasioned much unavoidable Delay,

By Order of the Commissioners,
Shadrach Moysse.

Custom House, Edinburgh,
5th June 1798.

Supplement (E.)

ACCOUNT of Balances in the Hands of the Receiver General of Stamp Duties.

I DO hereby certify, that pursuant to the several Acts of Parliament, Payment is made every Wednesday (not being a Holiday) into the Exchequer, of all the Money that has been received on Account of the Stamp Duties, except a small Rest of Cash, which must necessarily be retained in the Hands of the Receiver General from Week to Week, for the Purpose of paying the Officers Salaries, and Tradesmen's Bills, and other incidental Expenses, as they become due; which BALANCES, at the Periods enquired after by the Committee, were as under, viz.

		£. s. d.
January 5th, 1797.	} Time of Payment of the Quarters Salaries, and other official Expenses.	2,734 — —
Ditto 5th, 1798.		2,352 10 —

Geo. Thring.
pro Receiver General.

Stamp Office,
June 6th, 1798.

Supplement (F.)

The EXAMINATION of JAMES BINDLEY, Esq. 2d May 1798.
First Commissioner of the Stamp Office.

IT being enacted by Statute 27 Geo. III. Chap. 13. Sect. 72. that distinct Accounts should be kept by the several Boards appointed for collecting and managing the different Branches of the Public Revenue, of the Total Amount in every Quarter of a Year of the several Duties under their Management, are the Accounts of the Stamp Duties made up in Quarterly Periods accordingly?

They certainly are; and the Annual General Account is composed of such Quarterly Statements, with the Addition of the Country Incidents and Poundage for the preceding Year.

Do those Quarterly Accounts contain the whole Receipt of Charges of Management for each Quarter?

They contain both the Gross and Net Receipt within the Quarter, and also the Charges of Management, exclusive of the Distributor's Poundage and Incidents.

How often is the Account of the Charges of Management made up for the Whole of the Stamp Revenue, including both Town and Country Incidents?

Once in every Year.

To what Period is the last Annual Account made up, which comprises both the Receipt and Charges of Management?

The 1st of August 1796.

Does the Annual Account, ending the 1st of August 1796. comprise the Country Incidents for the Year ending 1st of August 1796?

They do not include those, but only include the Country Incidents for the Year ending 1st of August 1795.

Is there any complete Annual Account hitherto made up, which includes the Whole of the Country Incidents for the Year ending 1st August 1796?

There is not.

What is the Reason why the Account of the Country Incidents has not been made up to a later Date than the 1st of August 1795?

They have always been allowed One Year under another. With respect to the present Accounts, as well of Receipts as of Charges of Management, their Backwardness is owing to a Variety of Causes; viz. the Want of more Assistance in the Comptroller's Department, which is now in part remedied, but not sufficiently; to an oppressive and continued Indisposition of the Chief Clerk there; and, Thirdly, to an Accident which disabled the Second Clerk, who was materially employed for that Purpose—That Disability existed for about Five Months, and this Year an Accident

dent nearly similar has again disabled the same Person for more than Three Months.

Does the making up of the complete Annual Accounts depend wholly upon a single Clerk?

No; but the collecting and arranging the several Particulars, and finally forming them into one general Account, is the proper Duty of the First and Second Clerks in the Comptroller's Office.

What is the Reason for allowing the Country Incidents to be always One Year more in Arrear than the other Accounts of the Office?

The Distributors make up their own Accounts to the 1st of August, when the Office Accounts close for the Year: These, from the great Increase of Business, are now become so very voluminous and complicated, that they cannot transmit them in such Time as to be ready for the Comptroller to include them in his general Account, and transmit them to the Commissioners for auditing the Public Accounts within the Time required by Act of Parliament for exhibiting such Annual Account; and as these Allowances require also the Approbation of the Lords of the Treasury before they are admitted, it is impossible to bring them to account earlier than in the subsequent Year.

Why might not the Country Distributors make up Quarterly Accounts, and transmit them to the Head Office?

It has never been usual so to do; and it would be difficult in many Cases on account of the great Numbers of Sub-distributors; nevertheless the Commissioners think such a Regulation would be an Improvement in their System of Management, and have been considering of the Means of carrying it into Effect.

How frequently are the Accounts transmitted from Scotland?

Monthly, in a Cash Account, including Receipts and Disbursements.

Has the Board any Means of knowing, at any stated Periods, what is the Balance of Stamps unfold in the Hands of Country Distributors?

They Annually transmit upon Oath such an Account made up to the 1st of August. This includes the Stock in Hand of the Sub-agents of the Country Distributors.

When fresh Consignments of Stamps are made to Country Distributors in the Course of each Year, are there any Checks in the Head Office, by which it can be ascertained what is the Balance of Cash due from the Country Distributors upon preceding Consignments?

The Balance of Cash is ascertained at least once a Year; viz. on the 1st of August, from the Returns made by the Distributors as above stated, and occasionally from the Reports of the Riding Inspectors employed to take an Account of their Stock; and we

have no other certain Means of knowing what is the total Amount of Cash due from the Country Distributors at the Time of making such fresh Consignments; but a general Rule in this respect is, if they appear to be remiss in sending up Bills in discharge of the general Balance, peremptory Letters are written by the Board to quicken them in their Remittances, and when it can be done with Safety to the Public, Stamps are withheld.

Does not the withholding Stamps tend at the same Time to lessen the Productiveness of the Stamp Revenue, and to cause great Inconvenience to such Persons as may happen to reside within the District of such Distributors; and would it not be very desirable that any other Mode should be used of accelerating Remittances?

Some Inconvenience must necessarily happen; but as the Suspension is for a short Time only, and regulated by Circumstances, we hope that no material Injury arises either to the Revenue or the Subject from such a Mode of Conduct.

Do the Country Distributors always specify upon what Species of Stamp the Duties which they remit have arisen?

In general they do specify the several Heads of Duty in their Remittances.

When they do not, to what Account are the Remittances carried?

To the Consolidated Duties.

Does not that Circumstance make it difficult to ascertain what is or is not the exact Produce of the Consolidated Duties?

I think this happens so rarely, that it cannot greatly affect the general Amount of those Duties; but in the Case of any large Remittance so unappropriated, the Board direct a Letter of Inquiry as to the Head to which the Remittances should be carried.

It appearing by the Evidence of the Warehouse Keeper, that there is a large Quantity of damaged and useless Paper and Parchment, the Stamps of which have been cancelled, what is the Reason why the same remain unfold?

It has been the Practice to keep it till there was sufficient Quantity to make it worth while to dispose of it, as the Sale occupies the Time and Attention of several of the Officers. It is intended to have such a Sale in the Course of the present Year.

What is the Reason why the Duties on Advertisements are allowed to run in Arrear for many Months?

From the great Difficulty we find in procuring more early Payments, and the Difficulty and Expense of the Law Proceeding for recovering them.

What is the Time within which such Duties are by Law required to be paid?

Within

Within Thirty Days after Publication, by the Statute 10 Anne, chap. 19. sect. 118.

Have you Reason to believe that the Duty upon Pamphlets is paid for all such as are liable by Law?

Certainly not.

Can you state any Check or Regulation which may be useful for making the Collection more effectual?

This Tax appearing to be as well guarded by Provisions and Penalties for securing the Payment of the Duty as any other of this Revenue, the Reasons of any Alteration of them in a financial View (the Smallness of the Produce especially considered) do not strike us so forcibly as to require the interposition of the Legislature at present.

What is the largest Discount allowed upon Stamp Receipts?

Nine and a Half per Cent.

Does not that exceed the Rate allowed by Law, and for what Reasons?

The Tax upon Receipts met, unfortunately, with so great an Opposition at the Outset, from the Combination of the Retail Traders to discountenance the Use of such Stamps, that it was thought of the utmost Consequence to protect and encourage the Duty, by rendering it as easy and practicable in the Execution as possible, both to the Stationers and the Public at large; and to secure the interest of the Vender of Stamps in favour of this particular Article, which, both from its low Rate and Frequency of Demand, was sure to occasion much Trouble and Perplexity to those who retailed them, it was thought right to allow them an extraordinary Discount by way of Compensation; and to prevent any Surcharge on the Public beyond the Duty, it was stipulated that the Price of the Paper sold in Slips with Receipt Stamps upon them, should be valued in this additional Discount, and the body of Stationers agreed accordingly to give away the Paper, on which they would otherways have had a Profit, and to Sell Paper and Stamp together for the Price only of the latter. This Regulation being approved of and confirmed by the Lords of the Treasury, was immediately adopted, and has been found very beneficial in respect to this Duty.

Can any Measure be devised which might, without Detriment to the Revenue, enable every Person who shall have paid the Amount of the Stamp Duties required by Law upon any particular Instrument to have the Benefit thereof as a valid Instrument, notwithstanding it may not bear the Stamp of the precise Denomination directed by Law?

An Alteration in the existing Laws of this Revenue, to the Extent implied in this Question, would so materially affect the prevailing Principle of this species of Tax, that it would be too much for the Commissioners to offer any Opinion upon it, under the Uncertainty

certainty of its probable Operation, as well in point of Law as Revenue.

As a Matter of Finance it is necessary to preserve a Distinction of Duty, for obvious Reasons in Point of Practice; and to prevent Delay and Expense to the Client, the less special and complicated the Tax is in respect of the Mode of Payment the better.—If a Table of the present Rates of Stamps, with the different Articles clearly and distinctly defined, to which they are severally applicable and belonging, by a sound Exposition of the different Statutes, could be formed under the Opinion of the Twelve Judges, as was the Case at the Commencement of this Revenue, and then fixed by a declaratory Law, it seems as if the Inconveniences and Grievances, now the Subject of such general Complaint, might be completely done away. In the Course of such a Revision many Things would undoubtedly arise to perfect the Plan that cannot be expected to occur upon a slight and sudden Consideration of the Question.

Are the Offices of Clerks, or any other Offices in the Stamp Office, sold, or allowed to be sold?

The Clerks Places in the several Offices of the Secretary, the Receiver General (including the Lottery Office), the Comptroller General and the Comptroller of the Apprentice Duty, being appointed by the respective Principals, are disposed of by them at their Discretion, and occasionally for a pecuniary Consideration.

James Bindley.

An ACCOUNT of the ARREARS due from all Receivers General of Land and Assessed Taxes in Great Britain, for Twenty Years preceding the Year 1798; distinguishing the Names of such Receivers, for what Places they are or were Receivers General, the Sums originally due, when, and what Payments have been made in Discharge of such Arrears.

Counties.	Receivers.	Balance due.	When.	OBSERVATIONS.	
Huntingdon	John Jackson	£. s. d. 6,913 — 9 $\frac{1}{2}$	25th March, 1779	In addition to the Observations in the Supplement (E.) Report VIII. of the Finance Committee, 1797, referred to by the Order of the Committee, it is to be observed that there is also a Claim on the Part of the Crown against the Estate of John Jackson as Receiver of Droits of Admiralty; and that although Estates have been sold, sufficient to raise the Money due to the Revenue under the Management of the Board of Taxes, yet the Purchasers, notwithstanding they are let into Possession, refuse to pay the Purchase Money until a Title can be made. A Proposition has been made; but Difficulties having arisen, the same has not been acceded to, that Parliament should confirm the Title of so much of the Estate as may be necessary for the Purpose of raising the Sum due to the Revenue, which will render it necessary, that as to so much of the Estate the Crown should relinquish its Lien on Account of the Droits of Admiralty.	
	Remaining Bal.	3,150 — —			
		3,763 — 9 $\frac{1}{2}$			
Scotland	John Fordyce, and his Agents	102,391 — 9 $\frac{1}{2}$	25th March, 1783	We have received from the Lords of the Treasury a Letter* from Mr. Fordyce (Copy of which is hereto annexed for the Information of the Committee) in Answer to one from their Lordships, desiring to know what Steps he had taken to carry into Execution certain Proposals made by him on the 12th of February last, for the Liquidation of his Debt.	
	Remaining Bal.	12,517 8 2			
		89,873 18 7 $\frac{1}{2}$			

* Sir,

* Sir,

In Answer to your Inquiry as to the Progress which I had made in carrying into Effect the Proposal which I had made to the Treasury, I have the Satisfaction to be able to state to you, that a great Part of what I proposed is already executed, and that the Whole will be completed in the Course of next Week. My Proposal was, that *the Effects of the Two Agents of my late Office*, which had been seized upon Extents, for the Security of the Balances which I had remitted to them to be paid to the Exchequer, and which they had retained contrary to my Orders, *should remain for Liquidation in the Hands of the Trustees appointed by the Treasury.*

That in order to ascertain within a limited Time the *gradual and full Payment out of my own Property of the Remainder of the Debt to the Public*, occasioned by the Failure of my other Agent for that Office, in whose Affairs a Commission of Bankruptcy had preceded, and prevented the Effect of the Writ of Extent which I had applied for, I should give the following Securities, amounting in all to £52,087. 6s.

1st. The Sum due to me by Government as One of the Commissioners of the <i>Land Revenue</i>	- - - - -	£8,250 —
2d. The Bonds of sundry Gentlemen of undoubted Fortune and Responsibility, whose Names were laid before the Treasury, for £7,000, £4,000, £4,000, £3,500, £3,000, £3,000, £2,000, £2,000, £1,500, £1,500, and £1,000, payable in Five, Six, and Seven Years.	- - - - -	32,500 —
3d. The <i>Obligation</i> of the Executors of the Estate of River Antoine, in the Island of Grenada, to pay Three Fourth Parts of the Value of the Produce of that Estate Annually to the Exchequer, until the Whole of my Debt, and that of Messrs. Ferguson and Murdock, late Agents of my Office, shall be fully paid. This Estate, before the late Disturbances, yielded £5,000 a Year, and the Works being now re-established, it is expected to yield £6,000 a Year. The Value of the Crops of the next and following Years are to be applied to the Discharge of the Money borrowed for the Expence of re-establishing the Estate; and along with the Obligations of the Executors, I give my <i>personal Engagement</i> , that the Payment on my Account out of this Fund, shall be thereafter not less than £3,000 per Annum. This I give as a Security for the Balance of the Sum for which I proposed to give Security	- - - - -	11,337 6
		£52,087 6

The Whole of the Securities referred to in this Statement I am already prepared to give, except Three of the Bonds, to the Amount of £14,000, which are now preparing, and they also will be executed in a few Days. My Object in proposing to give the Bonds above-mentioned, was to fix Periods beyond which the Debt so unfortunately incurred could not remain unpaid. The Terms of Payment were necessarily determined by a Consideration with the Friends who granted them, of the Time which it might possibly require from the State of my Affairs to complete the Liquidation of the Amount of their Engagements on the Security of those Affairs. My Expectation, however, is that the greatest Part of the Debt will be much sooner paid. I have already obtained the Engagement of a very respectable House in the West India Trade, to advance, within One Year after Peace shall be made, £10,000 on the Consignments from the Estate in Grenada, which Sum I have engaged shall be immediately applied to the Payment of a Part of those Bonds which have the longest Term of Payment; and there are other very considerable Sums which I have reason to believe I shall be able to raise at no great Distance of Time. A Plan similar to this, as you know, I had made some Progress in Four Years ago, but was disabled from carrying it into Effect by the Disturbances which then broke out in Grenada, and which made it impossible for me to give the necessary Securities to the Friends who were to engage for me.

I have the Honour to be, Sir,
Your most obedient and
most humble Servant,
John Fordyce.

Land Revenue Office,
10th June, 1798.

Charles Long, Esquire.

OBSERVATIONS.

Counties.	Receivers.	Balance due.	When.	
Surrey	John Ford, and his Deputy.	£. s. d. 14,480 — —	15th April, 1790.	In addition to the Report to be found in the Supplement (E.) 8th Report, the Proceedings in the Exchequer, there stated, are apprehended to be rendered illusory by the Return made by the Deputy Receiver, Mr. Serle, which is so vague and multifarious as to render the Subject wholly unintelligible to the Officer of the Court, to whom it is referred; and that unless some other Steps can be taken, it is feared the Debt will not soon be recovered. An immediate Reference to the proper Law Officers on that Subject is in the Contemplation of the Board.
Scotland	Keith Stewart	75,594 11 10½	15th April, 1794.	The Executors of the late Mr. Stewart have encountered some Difficulties in collecting his Effects, otherwise there is Reason to believe they would have fulfilled their Engagements (to pay the whole Debt by five equal Instalments) as far as respects the Three First Instalments, the Period for which is gone by. The Payments stated are made into the Exchequer at Westminster, besides which they are to have Credit for Sums paid into the Hands of the Receiver General of Scotland, by Order of the Barons, the Amount of which we are not able to state, except as to the Sum of £4,355, paid on Account of the Second Instalment.
Scotland	Alexander and John Gordon.	49,010 19 5 44,433 13 1	5th April, 1795.	This Debt is under the Direction of the Barons of the Exchequer in Scotland, and from the Sums which appear to have been paid in the Course of the Year, there is no Reason to apprehend much longer Delay in finally settling the Account.
	Remaining Bal.	4,577 6 4		

OBSERVATIONS.

Counties.	Receivers.	Balance due.	When.	
Suffolk, Part	John Spink - -	£. s. d. 25.17 13 3 $\frac{1}{2}$	29th Sep. 1794.	It is feared that the Effects of this Receiver will be insufficient to discharge this Balance; but the Security is very ample for the Purpose, and immediate Steps for the Recovery of the Balance are directed.
	Remaining Bal.	21.000 — —		
		4.471 13 2 $\frac{3}{4}$		
Monmouth	Jacob Rudhall -	10.528 16 9 $\frac{1}{2}$	5th April, 1796.	This Receiver dead, and Process has been directed against his Executrix for the Recovery of the Balance remaining due.
		5.526 3 5 $\frac{1}{2}$		
	Remaining Bal.	5.002 13 4		
Somerset, Part	Chas. Hutchings	6.029 — —	4th April, 1797.	This Receiver dead. His Executors have promised to pay the Balance due, in October next.
Isle of Wight	Edw. Stockon -	1,640 1 5 $\frac{1}{2}$	5th April, 1797.	
Dorset -	F. Steward - -	— —	5th April, 1798.	This Receiver died very lately, and his Executrix has not yet transmitted the State of his Accounts.

*William Lowndes.
Edward Medows.
H. Hayes.
G. T. Goodenough.*

Office for Taxes,
14th June 1798.

An ACCOUNT of the Gross and Net Produce and Payments into the Exchequer, of the Revenue arising from the POST OFFICE of England, for the Year ending 5th January 1798.

The Year ended 1798.	GROSS RECEIPT substituting an Estimate where Accounts were not received.	NET PRODUCE.
	£. s. d.	£. s. d.
INLAND - -	744,942 — —	498,481 — —
FOREIGN - -	77,829 — —	41,358 — —
PENNY POST	31,405 — —	8,971 — —
SCOTLAND -	79,610 13 7	63,303 12 1
IRELAND - -	26,436 — —	11,032 — —
Total - £.	960,222 13 7	623,145 12 1

Supplement (I.)

A CERTIFICATE, containing a LIST of the OFFICERS, whose Offices are intended hereby to be suppressed, being dependant on or connected with the Offices which are suppressed by an Act of the last Session of Parliament.

BOARD OF WORKS.

Secretary, Clerk to the Board, and Clerk				
Itinerant	—	—	—	Kenton Coufe.
Chief Clerk of Works and Clerk Ingrosser				Richard Ripley.
Clerk of Comptroler	—	—		Thomas Fulling.
Office Writing Clerks	—	—		{ George Horsley.
				{ Edward Crocker.
				{ Maurice E. Lloyd.
				{ Pepys Cockrell.
Clerk of the Works at the Tower	—			
Clerk of the Works at Whitehall, St.				
James's, and Westminster				John Woolfe.
Do - - - - - at Newmarket	—			S. Pepys Cockrell.
Do - - - - - at Hampton Court				Wm. Rice.
Do - - - - - at Kensington	—			Wm. Rice.
Do - - - - - at Windsor	—			John Smith.
Do - - - - - at Hampton Gardens				Wm. Rice.
Do - - - - - at the Mews	—			Henry Holland.

Clerk of the Works at Greenwich	—	Wm. Leach.
Do - - - - at New Park Lodge	—	John Yenn.
Do - - - - at Richmond	—	Thomas Fulling.
Do - - - - at Kew	—	Thomas Fulling.
Do - - - - at the Queen's Palace	—	Kenton Coufe.
Do - - - - at Carlton House	—	Kenton Coufe.
Do - - - - at Bushy Park	—	Wm. Rice.
Do - - - - at Hampton Court	—	
House Park	—	Thomas Rice.
Do - - - - at Kew House	—	Thos. Fulling.
Paymaster	—	G. A. Selwyn, Esq.
Surveyor General of the King's Private	—	
Roads	—	Henry Fane, Esq.
Office Keeper	—	Spinks.
Messenger	—	Banks.
Porter	—	Ashby.
Superintendent of Gardens	—	Wm. Varey, Esq.
Looking after the Gardens at the Treasury	—	Lancelot Brown.

WARDROBE OFFICERS.

A Clerk to assist the Deputy	—	James Fallowfield.
Patent Clerk	—	Sir G. M. Metham.
Clerk of the Robes	—	Edward Whitehurst
Serjeant Skinner	—	Jas. Fallowfield.
Under Clerks	—	{ Jas. Fallowfield.
		{ W. Chamberlayne.
Yeoman Arras Worker and Yeoman Taylor	—	Thos. Cosham.
Under Porter	—	John Wilson.
House Maid	—	Elizabeth Walton.
Yeoman of the removing Wardrobe	—	James Calthorpe.
Grooms of Do	—	{ Thomas Panton.
		{ Charles Lynn.
		{ Robert Evans.
Pages of Do	—	{ Wm. Brine.
		{ Benjamin Brooks.

JEWEL OFFICE.

First Yeoman	—	Charles Hope, Esq.
Groom	—	John Paddy.

TREASURER OF THE CHAMBER.

Deputy Registers	—	Hugh Owen.
Comptroller of the Accompts	—	Thomas Jones.

COFFERER'S

COFFERER'S OFFICE.

Deputy Cofferer	—	—	—	Hon. H. Conway.
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GREEN CLOTH.

First Waiter to the Green Cloth	—	—	—	John Fanshawe.
Under Clerks	—	—	—	{ Jos. Stephenson. Wm. Bray. Henry Boulton. Wm. Blonman.
Chamber Keeper	—	—	—	Jane Stephenson.
Do	—	—	—	Francis Jones.
Ycomen of the Accompting House	—	—	—	{ Geo. Secker. Edward Salter.
Grooms of Do	—	—	—	{ John Staples. John Webster.
Sole Household Laundress	—	—	—	H. Willis.
First Clerk of the Debentures	—	—	—	Geo. Talbot.
Second Clerk of Do	—	—	—	Charles Talbot.
Storekeeper to the Wine Cellar	—	—	—	Robert Drake.

Exchequer,
6th June 1798.

James Fisher.

APPLICABLE to the CIVIL LIST.

Money paid by	£.	s.	d.
Edward Roberts, Esq. First Clerk to the Clerk of the Pells, arising from the Residue of Fees of suppressed Offices in the Exchequer	36,175	1	5
Do - - by Wm. Chinnery, Receiver of Fees of suppressed Offices	2,500	0	0
Do - - by Lord Viscount Sydney, late Secretary of State, on Account of Foreign Secret Service	556	7	5½
	£.	39,231	8 10½

Exchequer,
15th June 1798.

J. Fisher.

An

An ACCOUNT of all Balances, certified by the Commissioners for Auditing the Public Accounts to the Treasury, upon Accounts delivered into their Office (since the 5th July 1785) previous to the Examination of such Accounts, together with the Balances due to the Public upon such Accounts.

N A M E.	S E R V I C E.	Balance upon Accounts delivered into the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
B.					
W. Barr, Esq.	- Purveyor of Hospitals in Canada, from 1st January 1776 to 16th September 1784. - Quartermaster General in North America for five Years, to the Year 1760.	847	17 8	17	2 8
Colonel John Bradstreet,		—	—	3,433	17 5
Samuel Bean, Esq.	- Commissary of Accounts and Commissary of Musters to the Southern Army in North America, between 15th December 1781 and the 30th of September 1783.	96	5 3	265	13 —
Major Dk. Brehm,	- Barrack Master General at Quebec, from 26th of June 1779 to 24th December 1783.	—	—	1,745	18 — ½
W. Burke	- Late acting Commissary General in the Island of Grenada, from 25th of August 1785 to 12th December 1793.	195	14 11		
Thomas Bullock, Esq.	- Agent for Senegambia, from 24th June 1775 to 24th June 1783. (final.)	378	18 11	3,164	4 6 ½
Captain John Barnes,	- Deputy Quarter Master General in Canada one Year, to 24th December 1786.	181	12 6	251	5 —
The Earl of Balcarres,	- For Expenditures in the Island of Jersey, from 24th October 1793 to 15th October 1794.	2,339	7 9		
Lieutenant Colonel Ferdinand Beekwith,	- Deputy Quarter Master General on the Continent, from 9th March 1795 to 24th May 1796.	134	— 7 ½		
Robert Biffett, Esq.	- Commissary General for supplying Bread, Wood, Straw, &c. to the Troops encamped in the North East District, under the Command of General Sir William Howe, to the End of the Campaign 1795.	407	18 4		
Right Honble. Lord Viscount Barrington,	- Treasurer of the Navy, from 1st January to 9th August 1765.	1,914	6 8 ½	2,914	13 5 ½
	Carried forward	6,496	2 8	11,792	14 2

N A M E.	S E R V I C E.	Balances upon Accounts delivered into the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
Lieutenant Colonel Thomas Brady, W. Brummell, Esq.	Brought forward to 30th September 1787. Late Agent for paying the Out Pensioners of Chelsea Hospital, Half a Year, to 24th June 1794. (final.)	6,196	2 8	11,792	14 2
Samuel Bruce, Esq.	Lieutenant Governor, for Contingent Expenses from 10th July 1789 to 23d November 1790.	25,922	17 9½	700	2 7
John Buckholm, Esq.	Acting Commissary General in the Mediterranean, between 25th March 1796 and June 1798.	200	17 2½	Even and Quit.	
Colonel George Clerk, C	Barrack Master General in North America from 1st of April 1776 to 30th of June 1780.	1,783	3 9½	Even and Quit.	
Lieutenant Colonel William Crossbie, John Campbell, Esq.	Barrack Master General in North America, from 1st of July 1780 to 31st of March 1783.	313	1 8½	Even and Quit.	
Dr. John Campbell, David Campbell, Esq.	Superintendent of Indian Affairs, from 8th October 1775 to 22d October 1784, and from thence to 24th of June 1785. Agent for Georgia One Year, to 24th June 1775. Commissary of Stores and Provisions, on an Expedition to the West Indies in the Year 1744.	341	4 —	Even and Quit.	
Thomas Cheap, Esq. Messrs. Colebrook, Nesbitt, Colebrook, and Franks, Messrs. Colebrook, and Nesbitt,	Commissary of Stores in the Year 1760. Contractors for Victualling the Forces in North America, from 1760 to 1765. Contractors for Victualling the Forces at Guadaloupe, from 27th August 1760 to 31st May 1762. Contractors for Victualling the Garrison at Louisburg, from 25th June 1759 to 26th July 1761.	452	6 6½	20 11	4½
Do . . . Do . . .		3,349	8 4	988	9 9½
		—	—	1,550	5 5
		19,897	5 7		
	Carried forward - £.	58,756	7 7½	14,752	3 3½

N A M E.	S E R V I C E.	Balance upon Accounts delivered into the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
Daniel Chamier, Esq.	Late Commissary General in North America, between 25th May 1774 and 24th May 1777.	58,756	7 7½	14,752	3 3½
Major General Gabriel Chriflie,	Late Quarter Master General in North America, from 27th April 1757 to April 1766, and afterwards for the Year 1776.	—	—	9,467	10 4
Major John Carden,	Affidant Quarter Master General at Montreal, between 3d June 1775 and 25th April 1777.	193	19 1	145	3 1
Colonel Cornelius Cuyler,	Quarter Master General to the Forces under the Command of General Mathew, in the Leeward and Charribbee Islands, between 25th June 1782 and 30th September 1784.	532	6 1	384	12 8½
John Cowan, Esq.	Acting Agent for the Province of East Florida, from 24th June 1782 to 24th June 1786.	405	1 11	351	11 11
Jonathan Clarke, Esq.	Late Commissary to the Army under General Burgoyne, from 1777 to June 1781.	463	5 9	—	—
Andrew Clinton, Esq.	Barrack Master at Plymouth Dock One Year, to 24th December 1788.	152	11 3	152	11 3
Brigadier General Cornelius Cuyler,	Quarter Master General to the Forces in the Leeward and Charribbee Islands, from 19th April 1788 to the 24th March 1793.	186	8 8½	1,432	9 1½
John Craigie, Esq.	Commissary General in Canada, and Secretary to General Hope, from 25th June 1784 to 24th December 1786.	—	—	332	19 9
Edward Codrington, Esquire,	Contractor for Victualling the Forces in West Florida, between 24th of August 1771 and 24th June 1775.	3,052	19 10	5,478	18 2
John Chalton, Esq.	Agent for Regimental Infirmaries, from 25th December 1789 to 24th June 1792.	—	—	271	— 6
The Honourable John Cochrane,	Deputy Commissary in North Britain during the Campaign 1797.	601	15 7½	—	—
D. Major General William Dalrymple,	Quarter Master General at New York and Carolina, from 1st April 1780 to 30th June 1782.	600	14 1½	—	—
	Carried forward - £.	64,945	9 11½	32,769	— 9

N A M E.	S E R V I C E.	Balance upon Accounts delivered in the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
Campbell Dalrymple, Esquire.	Governor of Guadaloupe, from 30th January 1761 to 6th July 1763.	64,945	9 11½	32,769	— 2
Major Abraham D'Aubant,	Commanding Engineer in North America, from 6th May 1776 to 31st May 1782.	—	—	9 11 9½	—
Sir John Dalling, John Durand, Esq.	Governor of Jamaica, from 23d July 1777 to 1st January 1782. Contractor for Viſqualling the Troops in the Ceded Islands, pursuant to Contract dated 24th July 1770.	300	— —	297 18 11½	—
A. S. De Peyſter, Esquire,	Expences incurred at the Upper Poſts in Canada under his Command, between 1st May 1775 and 24th of December 1784.	Even and Quit.	—	244 19 1½	—
John Dalley, Esquire,	Secretary to the Commiſſioners for inquiring into the Amount of the Emolument of Officers of the Cuſtoms, from 18th Auguſt 1789 to 24th of September 1792.	Even and Quit.	—	27,630 11 4	—
Alexander Daviſon, Esquire,	Commiſſary to the Army under the Command of Lieutenant General Earl Moira, from 23d November 1793 to 31st December 1795; and as Commiſſary General at Southampton from thence to 24th December following.	18 6 8½	8 8	1,131 2 1½	—
Samuel Dreury, Esq.	Commiſſary General to the Army under the Command of Major General W. E. Doyle, between 25th Auguſt 1795 and 24th January 1796.	8,966	6 8	12 — 8½	—
Lieutenant Colonel Thomas Durell, Nathaniel Day, Esq.	Aſſiſtant Commiſſary at Bremen, from 1st September 1793 to 1st January 1797.	1,273 11 2	2	25,691 9 5	—
Francis Drake, Esq.	Commiſſary General in Canada, between the 25th May 1776 and the 24th of September 1784.	396 9 3	3	Even and Quit.	—
E.	For various Expeditions in ſupplying the Army and Navy at Toulon, &c. in the Year 1793.	—	—	5,725 15 6½	—
Sir Gilbert Elliot, Bart.	Treafurer of the Chamber, from 10th October 1769 to 5th April 1770.	5,685 10 6½	6½	93,512 9 1½	—
	Carried forward - £.	81,685 14 4	4		

NAME.	S E R V I C E.	Balance upon Accounts delivered into the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
F.					
Matthew Forster, Esq.	Brought forward				
A. Fletcher, Esquire,	Commissary of Stores and Provisions in the Leeward Islands, from 24th } March 1780 to 24th April 1782.	81,585	14 4	93,512	9 1½
Sir Samuel Fludyer,	Lord Chief Justice Clerk, for the Public Services in the Years 1746 and 1747.	633	17 7	1,410	4 8½
Adam Drummond, &	Contractors for Victualling the Forces in North America, from 18th of April } 1764 to 6th August 1768.	—	—	143	4 3
Moses Franks, Esquires,		37,000	—		
Major General					
Henry Edward Fox,	Quarter Master General to the Army on the Continent, in the Years 1793, } 1794, and 1795.	276	10 9½		
G.					
Right Honourable					
George Grenville,	Treasurer of the Navy, from 1st January, to 2d of June 1762.	3,945	14 6	3,984	6 5
Robert Gordon, Esq.					
deceased,	Late Commissary for shipping and storing Provisions at Cork, between 6th } April 1776 and 5th of January 1780.	—	—	41,560	18 11½
H.					
Right Honourable					
Thomas Harley, and	Contractors for remitting Money to North America, from 1st January 1782 } to 17th of June 1783.	42,716	6 6	Even and Quint.	
Henry Drummond,					
Esquire,					
John Adam, Frederic	Hospital Expenses from 1758 to 1764.	493	12 8	932	2 11
Hesse,					
Lieutenant General					
Frederic Haldimand,	Military Governor at Three Rivers, between the 27th of April 1762 and 6th } July 1765, and as a Brigadier General, commanding in the Southern } District of North America, between 24th March 1767 and 24th March 1773 }	2,613	3 11½		
	Carried forward - £.	169,295	— 4	141,543	6 4½

NAME.	S E R V I C E.	Balance upon Accounts delivered into the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
Lord Viscount Howe,	Commissiſſioner for reſtoring Peace in North America, for Contingent Expences, } &c. from 30th April 1777 to 6th June 1778. Governor of Gibraltar, from 1st June 1777 to 31st May 1787.	169,295	— 4	141,543	6 4½
The Right Hon. Lord Heathfield, John Hatell, Eſq.		825	9 —	819	— 5½
Do - - Do - -		Even and Quit.		495	6 2½
The Right Hon. Lord Hood, Right Hon. Sir Gilbert Elliot, and D. Dundas, Eſq.	Expences of Printing the Journals of the Houſe of Commons, from 6th October 1784 to 14th May 1789.	300	2 1	179	16 1
William Orcher Huddellſtone, Eſq.	Between 16th February 1796 and 6th February 1798 (final.) Late Commiſſioners at Toulon, between 24th September 1793 and 19th of November 1794.	214	9 3		
Brigadier General Henry Hope (the Executors of) Edward Holland, Eſq.	Major Commandant at St. John's, Newfoundland, between the 26th of October 1783 and the 20th of October 1784, and between the 20th of October 1785 and the 20th of October 1786. Late Quarter Maſter General to the Army in Canada, from 1783 to 1785.	Even and Quit.		595	5 10
Right Honourable Lord Holland, Henry Hughs, Eſq.	Receiver General of the Deduction of One Shilling in the Pound, from 5th April 1779 to 9th June 1780. Paymaſter General of the Forces, Half a Year to the 24th of June 1765.	5,384	16 3½	5,233	15 2½
Fredric William Hecht, Captain T. Hartcup,	Printing General Index to the Journals of the Houſe of Commons, between the 30th of June 1778 and the 4th of March 1793. Late Commiſſary General in North America, from 28th June 1779 to the 16th Auguſt 1786. Late Commanding Engineer in North America, between the Years 1779 and 1784.	54,736	7 —	53,059	11 3
		40	17 3	Even and Quit.	
		1	19 1½		
		11	10 7		
	Carried forward - £.	237,046	17 9	201,927	1 4½

N A M E.	S E R V I C E.	Balance upon Accounts delivered into the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
I.					
George Johnston, Esq.	Brought forward - Late Governor of West Florida, between June 1764 and March 1767. Superintendent and Inspector General of Indian Affairs, between 25th of September 1782 and 24th June 1784. Contractors for supplying the Army in Canada with Provisions in the Year 1778 (final.) Inspector General of Provincial Forces in North America, between the 29th of January 1777 and 1st March 1790.	237,946	17 9	201,927	1 4½
Sir John Johnston, Bart.		—	—	Even and Quit.	
Messrs. James Smith, Baynes, and Atkinson,		3,141	2 7		
Colouel Alexander Innes,		Even and Quit.		1,128	9 3
		787	— —		
K.					
Robert Knox, Esq.	Late Agent for the Province of East Florida, from 1773 to 1783. Lieutenant Governor of Norfolk Island, for Contingent Expenses in the Years 1791, 1792, and 1796.	1,057	16 10½		
Philip Gedley King, Esquire,		66	11 6	66	11 6
L.					
Henry Charles Litch- field,	Secretary to the Commissioners of East Florida, claims from 6th September 1786, to 22d of December 1789. Commander of the Troops in Virginia, Two Years to November 1782. Receiver General of the Isle of Man, Two Years and Three Quarters to 10th October 1784. Late Governor of Grenada, between 1st November 1771 and 16th April 1775.	141	10 10½	80,16	10½
Lieut. General Leslie, Charles Lutwidge, Esquire,		28	7 —	143	8 —
William Leyborne, Leyborne, Esq.		5,384	12 3½	774	17 ½
		—	—	3,533	18 ½
				Even and Quit.	
M.					
Robert Mackenzie, Esquire,	Paymaster of Provincial Forces in North America, from their Commencement to 24th June 1778.	16,562	19 10½		
	Carried forward - £.	264,216	18 8½	207,665	2 ½

N A M E.	S E R V I C E.	Balances upon Accounts delivered into the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
Robert Melvill, Esq.	Lieutenant Governor of Guadeloupe, between 25th February 1765 and 6th of May 1772.	264,216	18 8½	207,655	2 ½
The Hon. General J. Murray,	Commander in Chief at Minorca, from 15th April 1778 to February 1782.	69	9 10½		
Richard Murray, Esq.	Deputy Barrackmaster General at Quebec, Three Years, to the 30th June 1779.	596	14 2½	514	14 —
Captain John Montrefor,	Chief Engineer in North America, from 1st October 1768 to 30th September 1778.	Even and Quit.			
William Merry, Esq.	For the Value of sundry Transports taken on their Passage to Gibraltar, laden with Fuel for the Use of that Garrison, in 1783.	89	18 10	58	2 4
Kender Mason, Esq.	Contractor for Victualling the Forces in East Florida, &c. between 24th of February 1778 and 24th June 1780.	—		20,315	8 10
Lieutenant General Eyre Massey,	Commanding Officer in Nova Scotia in the Years 1766, 1767, and 1768.	225	3 1		
John Macomb, Esq.	Paymaster to the Provincial Forces with General Burgoyne, from 27th of September 1777 to the 6th of March 1778.	—		40	1 7½
Captain Gother Mann,	Commanding Engineer in Canada, between 1st June 1785 and 24th December 1786.	245	15 —	207	5 9
Lieutenant William Macarmick,	Governor of the Island of Cape Breton, from 10th October 1787 to 10th of September 1794.	287	15 4½		
General Edward Mathew,	Commander in Chief of the Forces in the Leeward and Charribbee Islands, between 26th October 1781 and 24th of July 1784; also between 20th October 1787 and 24th December 1792.	Even and Quit.			
Sir Thomas Mills,	Receiver General of the Province of Quebec, between 31st of October 1787 and 31st August 1789.	—		18,504	2 8½
Hugh Montgomery, Esquire,	Inspector of Military Roads in North Britain within the Year to 31st December 1794.	571	19 1		
Carried forward - £.		266,303	14 12	247,294	17 4½

N A M E.	S E R V I C E.	Balance upon Accounts delivered into the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
John Morrison, Esq.	Deputy Commissary General in North America, from 8th December 1776 to 14th December 1782.	266,303	14 13	247,294	17 44
Charles Mafon, Esq.	Commissary General of Accounts to the Army lately serving on the Continent, from 21st June 1793 to 21st September 1797.	544	17 6	1,127	13 34
John Mayer, Esq.	Late Superintendent of His Majesty's Stationary Office, from 15th February 1798 to 31st May following.	348	13 7		
N. Mess. Nesbitt, Drum- mond, and Franks, Lieutenant Colonel Henry Nettles,	Account of Visiting North America, pursuant to Contract dated 14th July 1766, from 12th of January 1767 to 24th of April 1778. For the Purchase of Horses in America in the Years 1795 and 1796.	48,100	— —		
P. Peter Paumier, Esq.	Acting Commissary General in North America, from 20th November 1781 to 27th of February 1783.	1,415	16 64	2,519	5 —4
Lieutenant Colonel Robert Pringle, Walter Paterfon, Esq.	Account of Subfistence of Newfoundland Volunteers, from 1780 to 1782. Governor of the Island of St. John, from 1st January 1780, to 2d June 1787.	Even and Quit.		83	3 10
R. Lieutenant General James Robertfon, George Ramus, Esq.	Barrackmaster General in North America, from 1st May 1765 to 30th June 1776. To pay fundry Persons for Damages sustained by them on evacuating the Mufquito Shore, in Consequence of a Convention entered into by His Majesty and the King of Spain in the Year 1786.	808	16 104	10,077	16 14
		2,833	8 —	2,813	1 6
	Carried forward - £.	322,185	3 3	264,014	13 44

N A M E.	S E R V I C E.	Balance upon Accounts delivered into the Office.		Balance, due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
Thomas Ruddeill, Esq.	Brought forward			264,014	13 4½
Right Honourable Richard Rigby,	Barrenmaster General to the Forces in Corsica, from 6th November 1795 to 24th June 1796.	322,185	3 3		
Henry Rudyerd, Esq.	Paymaster General of the Forces, from 25th December 1781 to 24th April 1782.	614	9 7		
	Late Engineer in Canada, in the Years 1784 and 1785.	151,771	9 1½	151,783	3 6
J. Stephenon, Esq.		513	— —		
John Stuart, Esq.	Contractor for Visiting Nova Scotia, between 28th October 1774 and 21st of April 1778.	—	—	756	7 11
John Smith, Esquire,	Purveyor of Hospitals Two Years to the 24th of April 1784.	Even and Quit.		323	18 2
Joseph Smith, Esq.	Secretary to Sir Henry Clinton, when Commander in Chief in North America, from 6th July 1776 to 25th August 1778.	10	— —	9	19 4½
Sir Thomas Shirley, Bart.	Agent for the Bahama Islands One Year to 1st January 1794. (final.)	1,796	11 10½	1,796	11 10½
John Smith, Esquire,	For Contingent Expenses of Dominica and the Leeward Islands, from 1st January 1775 to 17th June 1778.	38	4 9		
	Paymaster of Provincial Forces from 25th June 1778 to 24th June 1782.	591	2 5½	Even and Quit.	
Messrs. Thomlinson, Hanbury, Colebrooke, and Nesbitt,	Contractors for remitting Money to North America, from 1756 to 1765.	8,173	19 8	14,683	19 10½
General W. Taylor, Sir Robert Taylor,	For Expenditures in East and West Florida, between 1765 and 1768.	164	10 6		
Major General Pat. Tonyn,	Paymaster for Work done at the King's Bench and Fleet Prisons in the Years 1780, 1781, and 1782.	305	10 9	Even and Quit.	
	Governor of East Florida, Account of Extra Contingencies from 1773 to 1784.	2,302	9 3		
Carried forward - £.		488,456	11 2½	433,368	14 —½

N A M E.	S E R V I C E.	Balance upon Accounts delivered into the Office.		Balance due to the Public upon declared Accounts.	
		£.	s. d.	£.	s. d.
The Right Honble. Charles Townshend, Colonel W. Twiss,	Brought forward Treasurer of the Chamber, from 25th October 1760 to 5th April 1761.	488,456	11 2½	432,368	14 --¼
		2,700	12 8½	6,532	5 6¼
C. Townshend, Esq.	Controller of Works in Canada, between 1st of July 1776 and 30th of June 1778, and as Commanding Engineer there from 1st July 1778 to 30th of June 1784. Paymaster of Interest to Contributors to Tontines, 1789. (final.)	5,828	19 9½	1,015	19 6½
		220	11 —		
W. Peter Woulfe, Esq. Captain W. Wood,	Purveyor of Hospitals at Guadaloupe, from 30th June 1759 to 21st April 1763. Paymaster of Incidental Expenses in the Province of Quebec, One Year to 24th December 1784.	—	—	9	5 1
		1,560	— 4½	103	8 8½
Henry Whitelock, Daniel Wier, Esq.	Acting Paymaster of Contingences at Nova Scotia between 24th of April 1784 and 24th of April 1785, Late Commissary General in North America, between 23d May 1777 and 7th January 1788.	185	19 9½		
		10,030	5 5		Even and Quit.
Brook Watfon, Esq.	Late Commissary General to the Army on the Continent, from 29th October 1795 to 1st May 1798.	2,813	19 3		
Y. Gov. Wm. Young,	Contingent Expenses as Governor of Tobago, from 16th April 1775 to 1st May 1776. Surgeon to the Hospital for the Use of the Troops at St. Vincent's, from 29th September 1777 to 24th June 1779.	525	3 4½	325	13 6
		—	—		
Dr. Geo. Young,	TOTALS . £.	512,231	2 10¾	441,355	7 1

Office for Auditing the Public Accounts,
Somerset Place, 14th June 1798.

Bern. Cobble.

An ACCOUNT of all BALANCES appearing due to the Public, upon Accounts which have been slated to, and depending at the Treasury.

N A M E.	S E R V I C E.	When slated to the Treasury.	Sums indebted.
Messrs. Colebrooke, Nesbitt, Colebrooke, and Franks	Contractors for victualling North America and Canada, from 26th March 1760 to 24th May 1764.	Re-slatted } 16th Dec. 1791.	£. s. d. 58,520 5 6 $\frac{1}{4}$
Messrs. Colebrooke, and Nesbitt	Contractors for victualling the Forces at Guadaloupe, from 27th August 1760 to 31st May 1762.	20th July 1792.	929 18 9
- Do - Do	For victualling the Garrison of Louisbourg, &c. from 23th June 1759 to 26th July 1761.	25th July 1792.	27,611 14 1 $\frac{1}{2}$
Walter Patterson, Esq.	Governor of the Island of St. John's, from 1st January 1780 to 2d June 1787.	26th Aug. 1791.	468 10 1 $\frac{1}{2}$
Sir Frederic Haldimand, K. B.	Military Governor at Three Rivers, from 25th April 1762 to 30th June 1774.	11th May 1792.	1,678 8 2 $\frac{1}{2}$
The Honourable James Murray	Late Governor of Minorca, between 17th April 1778 and 23d February 1782.	16th Nov. 1792.	8,369 19 2 $\frac{1}{2}$
John Montefor, Esq.	Late Engineer in North America, from 1st October 1768 to 30th September 1778.	21st Dec. 1792.	50,321 9 — $\frac{1}{2}$
Messrs. Fludyer, Drummond, and Franks,	Contractors for victualling the Forces in North America and Canada, from 7th August 1764 to 12th January 1777.	16th Jan. 1793.	25,822 13 3
Messrs. Nesbitt, Drummond, and Franks	Contractors for victualling the Forces in North America, from 12th January 1767 to 24th April 1778.	16th Jan. 1793.	95,252 3 11
Major General Wm. Dalrymple	Quartermaster General in North America, between the 1st of April 1780 and 30th of June 1782.	27th Feb. 1793.	341,540 15 8 $\frac{1}{2}$
Robert Melville, Esq.	Governor of the Ceded Islands, between 25th February 1765 and 6th May 1772.	13th June 1794.	23,428 16 8 $\frac{1}{2}$
Major General Gab. Christie	Deputy Quartermaster General in North America, from 1757 to 1765.	6th March 1795.	18,517 6 8
Carried forward £.			652,462 — 1 3

N A M E.	S E R V I C E.	When stated to the Treasury.	Sums indebted.	
			£.	s. d.
Lieutenant General Patrick Tonyn	Late Governor of East Florida, from 24th June 1773 to 1st September 1785.	Brought forward 6th July 1796,	682,462	1 3
Major General Mathew	Of Monies received of the Paymaster General of the Forces while on Service in the West Indies, from 26th October 1781 to 24th July 1784, and from 20th October 1787 to 24th December 1793.	16th Nov. 1796.	15,136	7 6
Hugh Montgomery, Esquire	Inspector of Military Roads in North Britain within the Year to 31st December 1794.	25th Nov. 1796.	11,588	15 10
Sir C. Preston, Bart.	Do - - - a Year, to the 31st of December 1796.		953	13 -- 4
Francis Drake, Esq.	Minister Plenipotentiary to the Republic of Genoa in the Year 1793.	12th Jan. 1798.	521	6 10
Lieutenant Colonel Alexander Innes	Inspector General of Provincial Forces in North America, from 29th January 1777 to 31st of December 1782.	16th March 1798.	31	16 5½
		21st March 1798.	1,268	10 3½
TOTAL - £.			681,961	11 2½

Office for Auditing the Public Accounts,
Somerset Place, 14th June 1798.

Bern. Cobbe.

An ACCOUNT, shewing which of the Accounts, composing the Total Sum of £760,870 17s. 2d. have been ordered by the Treasury for Declaration.

N A M E.	S E R V I C E.	Date of Treasury Warrant, ordering the Account to be prepared for Declaration.	Sums indebted.
Robert Gordon, Esq.	Commissary of Provisions at Cork, from 6th April 1776 to 5th January 1780. <i>Declared the 1st February 1798.</i>	15th Dec. 1797.	£. s. d. 41,560 18 11½
John Morrifon, Esq.	Commissary General in North Aneneca, from the 8th of December 1776 to the 14th of December 1782. <i>Declared the 26th July 1797.</i>	29th June 1797.	1,667 4 4½
Nathaniel Day, Esq.	Commissary General in Canada, from 25th May 1776 to 24th September 1784. <i>Declared the 1st February 1798.</i>	15th Dec. 1797.	27,318 — 1½
William Leyborne	Late Governor of Grenada, between 1st November 1771 and 16th April 1775. <i>Declared the 1st February 1798.</i>	15th Dec. 1797.	3,533 18 — 4
Esq. H. Mongomerie, Esq.	Inspector of Military Roads in North Britain, within the Year to the 31st of December 1794. <i>Declared the 1st February 1798.</i>	15th Dec. 1797.	953 13 — ½
Will. Brummell, Esq.	Late Agent for paying the Out Pensioners of Chelsea Hospital, Half a Year, to 24th June 1794. <i>Declared the 1st February 1798.</i>	11th Jan. 1798.	5,950 15 6
Lieut. Col. T. Brady,	For Disbursements at St. John's, Newfoundland, from 10th September 1786 to 30th of September 1787. <i>Declared the 26th July 1797.</i>	1st May 1797.	700 2 7
			£. 81,684 12 7

Office for Auditing the Public Accounts,
Somerfet Place, 15th June 1798.

Bern. Cobbe.

An ACCOUNT of the SUMS raised by Way of LOTTERY for the Service of the Year 1797; distinguishing the Amount of the Money paid for PRIZES, and Charges of Management.

	£.	s.	d.
The Lottery, Anno 1797, was granted for raising the Sum of - - - - -	646,250	0	0
To the Chief Cashier of the Governor and Company of the Bank of England for Prizes - - -	500,000	0	0
Do for Discounts on Prompt Payments - - -	430	8	4
Do for receiving Subscriptions - - -	1,000	0	0
To the Commissioners for managing and drawing the Lottery, and for Expences attending the same - - -	12,400	0	0
	513,830	8	4
Net Profit to the Public - - -	132,419	11	8

Exchequer,
9th May 1798.

James Fisher.

An ACCOUNT of the Establishment of the LOTTERY OFFICE
for the Year 1798.

NAMES OF THE MANAGERS*.

Sir Ferd. Poole, Bart.	John Woodhouse,	John Sturges,
James Monypenny,	Benjamin Brummell,	Roger Birdwood,
Fountain North.	Josiah Boydell,	Charles Phillot, Esquires
George Markham,	Edward Hanmer,	Sir John Duntze. Bart.
Thomas Dyer,	Samuel Dunn,	Samuel Duinford,
John Phillips Carpenter,	Peter Butt,	Philip Bacon,
John Clementson,	William Crowder,	Charles May,
William Gifford,	Edward Sneyd,	Robert Strickland,
James Royer,	Ralph Etwall,	William Edfoll,
Richard Cocks,	William Iveson,	John Robinson Pearson,
Witliam Wilfon,	John Whitter,	Thomas Winslow,
Samuel Howard,	Francis Colman,	William Anderton,
George Ramus,	William Pearce,	George Farwell,
Bernard Dewes,	John Whitelock,	James Shipton, Esquires.

N. B. Upon every New Lottery, there is a new Commission. When the Operations of a Lottery are finished, the Commission ceases.

A T T E N D A N C E.

The Attendance of the Managers in the Office is occasional. The Attendance during the Drawing is arranged by them according to a Rotation settled among themselves.

D U T I E S.

The Duties of the Managers are to examine the Numbers of the Tickets previous to their being sent to the Bank for public Sale; to examine the Ticket Books after their Return from the Bank, and again before their Counterparts are rolled up and sewed; to examine them again after their Counterparts are rolled up and sewed; again to examine them before those Counterparts are cut off into the Wheels; and to examine the Books after the Counterparts are cut from them; to superintend the Drawing, and to be watchful over the Conduct of every person concerned in the Drawing, and that no false Charge be put upon Government, either in regard to Payments to Clerks, or to Tradesmen upon their Bills.

The Duty of the Secretary is to prepare the rough Minutes, to check the Non-attendance of the Clerks, and to lay before the Managers any false Charge that he perceives to be made, either by Clerks, Tradesmen, or others.

The Duty of the Assistant Secretary, who is also Storekeeper, is to transcribe the Minutes, to check the Non-attendance of the Clerks, and to be watchful that no Embezzlement be made in the Stationary and other Stores.

* No Salaries are appointed to the Commissioners. They receive optional Rewards, from the Right Honourable the Lords Commissioners of His Majesty's Treasury. These Rewards for many Years back have been £.150 to each Manager; and to Eight of them for granting Certificates, £.200 more to each.

What other Places, Pensions, &c. held by the Managers.

	£.	s.	d.
Sir Ferdinando Poole declares that he enjoys a Pension, of £.500 given him upon his quitting the Treasury, and submitted to Parliament at the Time	500	—	—
Mr. Markham, as a superannuated Purser in the Navy, enjoys a Pension of	44	19	—
Mr. Ramus, as Chief Clerk of the Treasury, receives per Annum £.800, a Pension amounting to £.185 per Annum, New Years Gifts amounting to £.79. 4s.; and that he is Searcher of the Customs at Newcastle for the Rev. Mr. Cowper, who receives the Profits of that Place	1064	4	—
Mr. Sneyd enjoys the Place of Assistant Gentleman Usher to the King, the Profits of which, upon an Average, are not more than	140	—	—
Mr. Butt declares, that after Sixty Years unremitted and approved Service in the Military and Civil Department of the Navy, he enjoys the Place of Clerk of the Survey in His Majesty's Dock Yard at Deptford, which produces Annually	185	—	—
Mr. Whitter declares, that as Collector of the Customs of East Loec, he receives Annually on an Average	81	19	8
Mr. Royer declares, that in consequence of his Forty-six Years Services under Government, he receives a Pension of £.500; and as Clerk of Securities in the Stamp Office, £.100	600	—	—
Mr. Dunn declares, that he is at present engaged in compiling a General Index to a certain Number of the Journals of the House of Commons, for which no Salary is appointed, being usually recompensed for the same by a Vote or Address of the House			
*Mr. Clementson is Deputy to the Serjeant at Arms attending the House of Commons, and is appointed by him, and not by Government			No Salary or Fees.
Mr. Dyer. The only Place, &c. he holds under Government, besides the Lottery, is Senior Clerk in the Treasury, at a Salary of £.500 per Annum, and New Years Gifts, amounting to £.24. 1s. per Annum	524	1	—
Mr. May holds Offices in the Custom House, under Lord Stawel and H. Legg, Esquire, as is mentioned in the Custom House Report.			

All the other Managers, not here mentioned, declare that they have no other Employment, Place, or Pension, besides the Office of Manager of the Lottery.

* At the Close of every Session Mr. Clementson applies by Letter to the Lords of the Treasury for an Allowance of £.100 for his Attendance, which they have constantly ordered to be paid. What else he receives is from a private Agreement with the Serjeant.

GENERAL

GENERAL BILL of EXPENDITURE and CONTINGENCIES
belonging to the Lottery Office for the LOTTERY 1796, con-
sisting of 60,000 Tickets.

	£.	s.	d.
* Check Roll - - - -	1,577	14	—
Women's Bill - - - -	171	9	—
Mr. Blanchard for Steel Pens - - -	4	10	—
Bill for Thread - - - -	6	15	—
Mr. Brown, Stationer - - - -	228	6	10
Mr. Cole, Engraver - - - -	23	16	—
Bill for drawing the Wheels to and from Guildhall	11	8	—
Bill for Coals - - - -	37	3	8
The Smith's Bill - - - -	27	6	11
Mr Ayliffe, the Turner - - - -	35	8	3
Bill for Files and Pins - - - -	7	—	—
Bill for Candles - - - -	7	18	—
Mr. Temple, Keeper of Guildhall - -	84	17	—
The Painter's Bill - - - -	8	3	—
Mr Miles, Carpenter - - - -	81	2	2 $\frac{1}{2}$
Blue Coat Boys - - - -	55	13	—
The Glazier's Bill - - - -	—	14	6
Mr. Hannam, Assistant Secretary, Coach Hire -	10	10	—
The Managers for their Table - - -	471	15	—
Ditto, Coach Hire - - - -	104	—	—
Fees to the Treasury and Exchequer - - -	61	1	6
Fees to the Exchequer on £.3,200 - - -	161	10	—
Secretaries Bill for various Disbursements -	104	13	—
Register Clerk's Bill - - - -	20	8	—
The Plumber's Bill - - - -	—	17	—
Mr. Wyatt's Bill for Repairs - - - -	6	8	4
	<hr/>		
	£.3,310	8	2 $\frac{1}{2}$
	<hr/>		

* The Secretary's Clerks, &c. in the Lottery Office are not paid Yearly Salaries, but are paid per Diem, when employed; and the Check Roll is the Account of the Number of Days each Person is so employed, and the Amount of his Wages, which Roll is settled every Month.

18th May 1798.—The EXAMINATION of Mr. JOHN GRAY,
Secretary to the Commissioners of the Lottery.

HOW many of the Forty-two Commissioners attend at the same Time in the Execution of the Duties of their Office?

To form a regular Board, Seven Commissioners must attend, but in the Examination of the Ticket Books, One, Two, or more come, when most convenient to themselves.

How often in a Year is a regular Board of Seven Commissioners held?

Many Years ago, the Boards adjourned from One Fortnight to another; but during the last Ten Years the Boards have been held only occasionally, when Business of serious Importance was necessary to be discussed.

In Point of fact, how often has this happened in the last Year?

To the best of my Recollection, not above Five or Six Times, exclusive of the Cutting and Drawing.

How often has a Board of Commissioners been held for the Purpose of Cutting and Drawing?

For the Cutting generally Four Days, at which Time Thirteen are summoned; and generally Eight, Nine, or Ten of those attend; and during the Drawing every Day, there is a Roll of Attendance for Ten Commissioners each Day at Guildhall, and Two Commissioners at the Office.

How many of the Ten upon the Roll do actually attend the Drawing?

All of them are required to attend; but in case of Illness or any accidental Interruption, the Absentee provides a Substitute from the other Commissioners, who are not upon the Roll.

Of the Forty-two Commissioners, how many have ceased to attend the Drawing during the last Two Years?

Seven.

How many of the whole List are usually resident in the Country?

Above Half of the present Commissioners.

TWENTY-FOURTH REPORT.

PUBLIC DEBT AND EXPENDITURE.

FOR THE YEAR 1797.

(Ordered to be printed, 26th June, 1798.)

YOUR Committee, having stated an Account of the Public Revenue for the Year 1797, proceed, in the next Place, to state the Amount of the PUBLIC FUNDED DEBT, and to shew the Progress which has been made in its Reduction. As the Interest of the Public Debt constitutes the first Charge upon the Public Revenue, Your Committee have also thought proper, in this Place, to enumerate all the other Articles of Public Expenditure which have been incurred for the Service of the Year 1797; in doing which they have pursued the same Order which they find to have been adopted by preceding Committees, though with some Difference in the Mode of specifying the constituent Parts of each particular Service, in order to render their own Statements more conformable to the present Distinctions which belong to its practical Detail: And as considerable Variations are to be found in many Instances, between the Expense incurred and the previous Estimate, Your Committee have also thought proper to notice their Amount, and to endeavour to point out the Causes of Difference; not conceiving, indeed, that in large and extensive Services, a strict Conformity between the Expense and Estimate, is to be always expected; but thinking, nevertheless, this Comparison to be of material Utility, in ascertaining how far the existing Regulations and Checks upon Expenditure, have been effectual.

I. THE PUBLIC FUNDED DEBT.

§ I. THE FUNDED CAPITAL of the Public Debt, as it stood upon the 5th of April 1798, besides Annuities for Terms of Years or Lives, was * - £.397,087,674 13 5 $\frac{3}{4}$

	£.	s.	d.
The Interest thereof was	13,330,337	7	2 $\frac{1}{2}$
The Annuities for Terms of Years, } or Lives, were	1,550,258	15	10 $\frac{1}{4}$
The Charges of Management at that } Period were	191,813	8	10 $\frac{3}{4}$
Add to this the Sum of £.1,000,000, } issued to the Commissioners for re- ducing the National Debt, by Stat. 26. } G. III. and the Amount of Annuities } expired	1,094,366	7	6
With the £1. per Cent. per Annum, } on the Capital funded since the 5th of } January 1793, payable to the said } Commissioners	1,628,384	4	9

And the Total Annual Charge of the }
Public Funded Debt, including the }
above Sums applicable to the Reduc- }
tion thereof, was, on the 5th Jan. 1798 }
17,795,160 4 2 $\frac{1}{2}$

In a Table annexed to this Report, Your Committee have distinguished the different Funds in which the Debt is invested, and the Capital Stock of each separate Fund, with the Annual Interest of each respectively.

* 3 per Cents.	-	303,567.388	3	8 $\frac{1}{2}$
4 per Cents.	-	45,269,859	17	2
5 per Cents.	-	48 250,426	12	7

£.397,087,674 13 5 $\frac{3}{4}$

[See a further Statement of the National Debt, Supplies, and Expenditure, at the End of this Report, under the Head APPENDIX.]

Your

Your Committee think it also proper to state here, that by Stat. 35 G. III. and 37 G. III. Provision was made for guaranteeing the Payment of the Dividends on certain Loans, on Account of the Emperor of Germany; under the Authority of which Statutes there have been created, in Annuities for 25 Years, from 1st May 1794, £.230,000; and in Capital Stock £.3. per Cent. £.7,502,633. 6. 8.— The Total Annual Charge for this Debt, including the Interest, Annuities, Management, and £.1. per Cent. per Annum upon the Capital of £.3,669,300 created in 1797, is £.497,735. 13. 8.

§ 2. Your Committee proceed, in the next place, to state an Account of the Progress which has been made in the REDUCTION OF THE PUBLIC DEBT between the 1st Day of July 1786 and the 1st Day of May 1798, distinguishing between the Debt which existed prior to 1793, and that which has been subsequently incurred.

The Capital of the Old Debt amounted to - - - - - £.238,231,248 5 2 $\frac{3}{4}$

Whereof the Amount redeemed by the Old Sinking Fund, was, upon the 1st of May 1798 - £.25,507,470 — —

And the Sums Annually applicable to the Reduction of the Old Debt, on the 1st of May 1798, including the usual Grant of £.200,000. were - £.2,090,174 16 4

The Capital of the New Debt amounted, on the 5th of April 1798, to - - - - - £.158,856,426 8 3

And, including therein the further Sum of - - - - - 3,669,300 — —

Imperial 3 per Cents. 1797, (for the Redemption of which there is a £.1. } £.162,525,726 8 3
per Cent. per Annum) the Total is

Besides the £.3,833,333. 6. 8. Imperial 3 per Cents. 1795, and the Annuity of £.230,000 for 25 Years.

Of the New Debt, the Amount redeemed by the New Sinking Fund (including £.40,368. of the Imperial 3 per Cents. created in the Year 1797) was £.5,801,812 — —

And the Sums Annually applicable to the Reduction of the New Debt, on the 1st of May 1798 (including £.36,693, upon Imperial 3 per Cents. 1797) were £.1,839,698 7 6

Thus the Total of the Old and New Debt redeemed (including the £.40,368 of Imperial 3 per Cents.) amounted, on the 1st of May 1798, to no less than £.31,309,282 — —

And the Sums Annually applicable to the Reduction of the Public Debt, taking the Old and New Sinking Funds together, amounted, at the same Period, to £3,929,873 3 10

II. EXPENDITURE.

§ 1. THE several Heads of Public Expenditure for the current Services of the State, which come next after the Charges incident to the Funded Debt, and its Reduction, have been usually stated to Parliament in the following Order: Interest on Exchequer Bills; Civil List; other Charges on the Consolidated Fund; Navy; Army; Ordnance; Militia; and Miscellaneous Services; to which there was formerly added another Head, under the Title of, Services for which particular Duties were appropriated: The Civil Government of Scotland is also an Article of Annual Charge upon the Public Revenue, and of the same Nature with His Majesty's Civil List in England.

§ 2. INTEREST on Exchequer Bills. The Expenses incurred by the Public on this Head in the Year 1797, cannot be completely ascertained, for the Reasons stated in a Return annexed. So far as they are known to the Paymasters, they appeared, on the 15th of May last, to amount to £.375,456. 5s. 8d.; but this Sum does not include the Supply Anno 1795; nor the Vote of Credit 1796.

§ 3. HIS Majesty's Civil List, of £.900,000 per Annum, is paid so far as £.898,000 out of the Consolidated Fund, and the remaining £.2,000 out of the Alienation Office, upon His Majesty's Account, into the Hanaper in Chancery.

The Civil List itself is divided by Law into Eight distinct Classes; viz. 1. The Royal Family. 2. The Judges. 3. Foreign Ministers. 4. Tradesmen of the Household. 5. Menial

Menial Servants. 6. Pensions. 7. Salaries of different Officers; and, 8. The Treasury, besides fundry occasional Payments.

§ 4. THE Heads of Service which come next to the Civil List, and are also charged upon the Consolidated Fund*; are, Courts of Justice; Mint; Pensions; Salaries and Allowances to certain Public Officers; together with some Bounties on Hemp and Flax; amounting in the Whole to £.204,955 18s. 7 $\frac{3}{4}$ d. Your Committee have annexed to this Report, an Account of the Establishment and Expenses of the Mint†. And, for the Reasons already stated, They have not entered further into the Considerations belonging to this Subject. But upon the Courts of Justice, They have reported separately‡.

§ 5. THE Charges of the Civil Government of Scotland, to the Amount of £.108,307 2s. 7 $\frac{1}{2}$ d. are defrayed out of the Revenues of Scotland, in Anticipation of the Exchequer Receipt; and upon this Subject Your Committee have also made a separate Report. Other Payments are also made out of the Public Revenue for similar Purposes by a similar Anticipation, amounting in the Whole to £.426,481 10s. 0d. $\frac{1}{4}$; under the several Heads of Pensions upon the Hereditary Revenue; of Bounties for promoting Fisheries, Linen Manufactures, &c.; and of Militia and Deserters Warrants; the Particulars of all which Articles are explained in the Papers annexed to this Report.

§ 6. THE Expenditure of the Navy is distinguished; into, 1. The Navy (properly so called) and the Marines. 2. Victualling. 3. Sick and Wounded. 4. Transports; and, 5. Prisoners of War in Health.

The previous Estimate, for the Total of Service, as calculated for the Year 1797; was, - - - £.12,935,496

The actual Expense which appears to have been incurred in that Year, so far as the same can be collected from the

* Supplement (A.) † Supplement (B.) ‡ See Report XXVII.

Payments made and Bills issued in that Year, appears to be - - - - - £.14,065,980

The principal Causes which have occasioned this Excess, are stated in the Returns annexed; distinguishing those which relate to the several Heads into which the Service is divided; a large Part of the Excess was occasioned by the Payment for Neutral Cargoes, amounting to £.490,101.

As the Estimates are now calculated at the Rate of £.7. per Man per Month, instead of the former Rate of £.4. Your Committee have thought proper to annex a Statement of the Particulars of the Calculation, which appears to be as follows; £.3. per Man per Month for Wear and Tear; £.1. 17s. Wages; £.1. 18s. Victualling; 5s. Ordnance,—£.7.

And they find it to be the Opinion of the Navy Board, that this Rate of Grant will bear the Expenses of the Year in Times of War; and that in Times of Peace it may admit of a considerable Reduction. The Navy Bills, which were formerly payable only in course, being now payable at Three Months Date from the Time of issuing them, Your Committee think it their Duty to remark, that it becomes more particularly necessary that the Estimates should be large enough to supply the Means of observing that Punctuality of Payment, for which the Credit of Government is pledged.

§.7. THE Army Expenditure for 1797, was estimated, for Ordinary and Extraordinary Services, at £.11,034,958

Upon this Head, however, it is stated to Your Committee from the Office of the Paymaster General of the Forces, that although an Account of the Monies actually paid within the Year 1797, for the Services of the Army, can be made out, yet that no Account can be made out of the Expense incurred for the Service of that particular Year; owing to the Number of Accounts and Warrants which must be made out by other Officers, and which must be transmitted to the Pay Office, to enable it to make out such an Account; besides which, none of the Regimental Accounts of the Year 1797 have been yet transmitted to the Pay Office, nor indeed have the entire Accounts of any One Year, since 1789, been made up at the Pay Office, owing to the Debenture Warrants not having been received there; and some few are still
wanting

wanting for the Years 1782 and 1783. There is also a great Number of Regimental Accounts which are made up, but not yet settled by their respective Agents, from the Year 1782, inclusive, to the present Time.

The actual Expenditure, by the Paymaster General of His Majesty's Forces, in 1797, for the different Services of the Army, was £.15,743,518. The component Articles of the Expenditure are analysed in the annexed Account; some Part of the Militia Expense is included in the Pay Office Account; and, in order to state the Whole of the Expenditure for Army Services, such other Sums should be added as were paid for the Militia, &c. out of the Land Tax; their precise Amount, for the Year 1797, cannot easily be obtained, but the Total Sum paid between the 25th March 1797 and 25th March 1798, was £.58,328. 18s. making in the Whole - - - - - £.15,802,346 18s

Your Committee having called for a Statement of the principal Causes of the Difference between the previous Estimate, and the large Amount of the actual Payments, they are informed, that these Causes consist, First, of an Expenditure for certain Services, not included in the previous Estimate; viz. Barracks; Remittances, &c. to Ireland; Advances to the Emperor; Payments for the Queen of Portugal; and Extraordinaries incurred previous to 5th January 1797; amounting altogether to £ 3,602,644. Secondly, Payments upon Bills of Exchange, beyond their estimated Amount, £.716,700; and, Thirdly, Bills not estimated for Foreign Troops, £392,000; making in the Whole £4,711,344.

Upon comparing these Payments and Estimates in another Point of View, Your Committee think it their Duty to remark, that the actual Payments made by the Paymaster General, within the Year 1797, for the Ordinary Services of the Army (exclusive of Barracks), viz. £.6,752,439, are considerably less than the estimated Amount of the Expense for the Ordinary Service of that Year; viz. £.6,897,958.—The actual Payments in 1797 for the Extraordinaries of the Army, viz. £.5,388,435. exceed the estimated Expense of that Year for the same Services, viz. £.4,137,000. by the Sum of £.1,251,435.—And with Regard to Barracks, which are stated in the general Expenditure at £.763,380, Your Committee think it also their Duty to remark, that so much

of the actual Expence as was incurred in the Year 1797 for that Service, together with the estimated Amount of what will be required to complete the Contracts and Services of the Barrack Department for the Year, is in itself only £.448,227, and that this Sum is less than the Amount of the previous Estimate, which was £.449,076.

§ 8. THE Ordinary and Extraordinary Services of the Ordnance for the Year 1797, were estimated at £ 1,321,024

And the actual Expence incurred in the Year, so far as the same can be collected from the Payments made or contracted to be made, is stated at - - - £.1,727,258

A summary Explanation of the Causes which have produced this Excess, is given by the proper Officer.

§ 9. THE Articles of Expenditure, usually included under the Head of Miscellaneous Services, have varied in Name and Number at different Periods, as necessarily must happen from their very Description. It may be convenient, however, to arrange them in such a Way, as may facilitate the Comparison of different Years, by distinguishing the Services at Home from the Services Abroad, and any Increase or Decrease will be thus rendered more immediately apparent. Some Matters, such as, the Support of the British Museum, &c. occur periodically, though not in every Year.

The Civil Establishments for the British Colonies, are always provided for under this Head, by a Vote for Plantation Estimates; and as it does not appear to Your Committee, that they have ever been hitherto enumerated in any former Report to Parliament, it has been thought proper upon this Occasion, to annex a full Account of them, distinguishing the principal Circumstances connected with each Appointment. And Your Committee have also subjoined Copies of the general Regulations and Instructions, which all the Governors and Commanders in Chief in the different Colonies and Plantations are directed to observe in respect to any Public Expenditure which they may have Occasion to incur, and more especially on Account of Fortifications, or other Military Services.

The

The actual Expense incurred in the Year 1797, under the Head of Miscellaneous Services, so far as the same can be collected from the Payments made or contracted to be made, appears to be £.755,075.

The previous Estimate for the Miscellaneous Services of 1797 (exclusive of £.600,000, under the Head of Loan to Persons connected with, and trading to, the Islands of Grenada and St. Vincent) was £.549,843, making the Difference about £.205,232.

The Reasons of this Excess are stated in general Terms, by the annexed Return; but, upon comparing the Articles in each Account, it will be found that those upon which an Excess has chiefly arisen, are; the Relief of French Clergy and Laity, upon which the Excess is about £.12,000.; the Expenses of New South Wales, about £.17,000.; and for His Majesty's Secret Service Abroad, about £.38,222. Besides which there are some considerable Articles not included in the previous Estimates upon this Head; namely, Scotch Roads and Bridges £.4,500; the Repairs of Prisons £.10,187; for Payments upon the Seventh Article of the American Treaty £.38,454; and the Marriage Portion of Her Royal Highness the Princess Royal £.80,000: Amounting in the Whole to £.200,363.

It appears, that all the further Demands upon the Public, on Account of Principal and Interest due, pursuant to Statute 30 Geo. III. for granting Relief to such Persons as have suffered in their Rights and Property during the American War, will cease on the 10th of October next. The total Annual Amount of all Allowances, or Pensions, for the Relief of American Civil Officers, &c. amount at present to £.41,802. 9s. 10d. and the Circumstances upon which their probable Duration depends, are stated in the annexed Returns.

In noticing this Difference between the previous Estimate and actual Expense incurred under the Head of Miscellaneous Services, Your Committee are desirous of repeating the Observation which they made last Year, upon the Expediency of providing, as far as possible, for all these Services by Vote, upon previous Estimate, instead of defraying them in the first Instance out of the Civil List, to the Prejudice of Claims

which cannot suffer Delay, without Danger of Disparagement to the Honour and Dignity of His Majesty's Civil Government.

Your Committee have subjoined to their Report, AN ABSTRACT OF THE EXPENSE INCURRED FOR THE SERVICE OF THE YEAR 1797, so far as the same has been ascertained upon each Head of Service: But it must be understood; that the Sum stated for Interest on Exchequer Bills, does not include the whole Expense incurred on this Head for the Service of 1797, nor the Supply of the Year 1795, nor the Vote of Credit of 1796; that the Sums stated for the Ordinary Services of the Army, are the Amount of Payments actually made by the Paymaster General of His Majesty's Forces within the Year 1797, without Distinction as to the Periods of Service to which they relate; and that the Sums inserted in the Ordinary of the Army, as paid for Militia, &c. out of the Land Tax, are not returned as for the precise Year 1797; but, according to the Course of the Land Tax Accounts, for One Year ending 25th March 1798.

The General Form of this Abstract, is similar to that which was adopted by the Committee of 1791, and varies only in the Details, according to the Nature of the present Forms of Account in each Department.

AN

ABSTRACT OF THE EXPENDITURE

INCURRED FOR THE SERVICE OF THE YEAR 1797.

HEADS OF EXPENDITURE.				£.	s.	d.
1. INTEREST of the PUBLIC FUNDED DEBT of Great Britain, together with the Charges of Management, and Sums applicable to its Reduction				17,795,160	4	2½
— The like for the Debt on the Imperial Loan				497,735	13	8
— Usual Grant for reducing the Public Debt				200,000	—	—
2. INTEREST on EXCHEQUER BILLS				375,456	5	8
3. CIVIL LIST				900,000	—	—
4. Other CHARGES on the CONSOLIDATED FUND:						
Courts of Justice	£.	s.	d.			
Mint	31,313	12	6			
Parliamentary Pensions	127,500	—	—			
Parliamentary Salaries and Allowances	24,806	11	13	204,955	18	7½
Bounties	6,335	15	—			
5. CIVIL GOVERNMENT of SCOTLAND				108,307	2	7½
6. Other PAYMENTS in ANTICIPATION of the EXCHEQUER Receipt:						
Pensions upon the Hereditary Revenue	£.	s.	d.			
Bounties for Fisheries, Manufactures, &c.	27,700	—	—			
Militia and Defectors Warrants	386,683	3	2½	426,481	10	—¼
	12,098	6	10			
7. NAVY:						
Ships, Dock-Yards, and Sea-men, &c.	£.	s.	d.			
Marines	6,971,147	6	11			
Victualling	462,538	2	3			
Sick and Wounded	4,578,788	—	—			
Transports	440,170	10	7	14,063,980	1	1
Prisoners of War in Health	1,210,802	7	4			
	402,513	14	—			
8. ARMY:						
Ordinary Services; viz.						
Regulars, Fencibles, Militia, and Invalids	£.	s.	d.			
Staff Officers, and Officers of Garrisons	5,894,330	—	—			
Half Pay	173,107	—	—			
Widows Pensions	166,779	—	—			
Chelsea Hospital	14,200	—	—	6,811,267	—	—
Foreign Corps	152,134	—	—			
Exchequer Fees	277,033	—	—			
Pay of certain Public Offices	85,050	—	—			
	48,634	—	—			
Extraordinary Services				5,388,435	—	—
Carried over				£. 46,773,778	15	11

TWENTY-FOURTH REPORT:

		£.	s.	d.
Brought over	- - - -	46,773,778	15	11
9. BARRACKS	- - - -	448,227	11	5
10. ORDNANCE	- - - -	1,727,258	7	7
11. REMITTANCES TO IRELAND	- - - -	1,454,059	—	—
12. ADVANCES by Way of LOAN to the EMPEROR	- - - -	700,000	—	—
13. FOR ASSISTANCE to the QUEEN of PORTUGAL	- - - -	247,205	—	—
14. MISCELLANEOUS SERVICES:				
For the Marriage Portion of the Princess Royal	- -	80,000	—	—

For Services at Home:

	£.	s.	d.	
Printing Journals, &c. of the House of Commons	7,360	—	3	} 355,084 — 1½
American Loyalists	97,263	16	1½	
Suffering Clergy and Laity of France	192,677	12	1	
Prosecutions, Convicts, and Prisons	44,353	4	10	
Superintendence of Aliens	2,866	5	4½	
Board of Agriculture	3,000	—	—	
Veterinary College	1,500	—	—	
Roads and Bridges in Scotland	4,500	—	—	
Salaries and Expenses of the Commissioners for reducing the National Debt	1,563	1	6	

For Services Abroad:

	£.	s.	d.	
Civil Establishment of the Colonies	33,241	—	—	} 319,991 3 2½
African Forts	13,000	—	—	
Expense of Settlements at New South Wales	47,073	1	5	
Payments under American Treaty	38,454	14	3½	
Foreign Secret Service	188,222	7	6	

TOTAL - £.52,105,603 18 2½

June 26, 1798.

AN ACCOUNT of the Charges upon the CONSOLIDATED FUND, in the Year 1797, exclusive of the Interest of the Public Debt, and of any Payments upon Exchequer Bills; distinguishing the same under the several Heads of Civil List, Courts of Justice, &c. Mint, other Salaries and Allowances, and Bounties.

CIVIL LIST.			£.	s.	d.	£.	s.	d.
For the Support of His Majesty's Household			-	-	-	898,000	—	—
COURTS OF JUSTICE.								
The Judges of England and Wales, in Augmentation of their Salaries			13,050	—	—			
The Sheriffs of England and Wales			4,000	—	—			
Clerk of the Hanaper in the Court of Chancery			2,663	12	6			
John Reeves; Esq. Receiver of the Seven Public Offices, established pursuant to Act 32d Geo. 3d. to pay the Salaries of Clerks, &c. of the said Offices			11,600	—	—			
						31,313	12	6
MINT.								
Master of the Mint in England			13,800	—	—			
Do in Scotland			1,200	—	—			
						15,000	—	—
PENSIONS.								
The Prince of Wales			65,000	—	—			
The Duke of York			14,000	—	—			
The Duchefs of York			4,000	—	—			
The Duke of Clarence			12,000	—	—			
The Duke of Gloucester			8,000	—	—			
Do.			9,000	—	—			
Lord Chatham			4,000	—	—			
Lord Rodney			2,000	—	—			
Lord Heathfield			1,500	—	—			
Lady Dorchester			1,000	—	—			
The Representatives of Arthur Onslow			3,000	—	—			
John Penn, Esq. of Stoke Pogis, Berks			3,000	—	—			
John Penn, Esq. of Queen Anne Street, West, Middlefex			1,000	—	—			
						127,500	—	—
Carried over						1,071,813	12	6

	£.	s.	d.
Brought over	1,071,813	12	6
SALARIES AND ALLOWANCES.			
The Right Hon. Henry Addington, Speaker of the House of Commons, to complete £.6,000 per Annum	1,925	8	6
Marquis of Bute, late one of the Auditors of the Imprest	7,000	—	—
Philip Deare, Esq; late a Deputy, Do	300	—	—
John Wigglesworth, Esq. Do.	300	—	—
Charles Harris, Gent. late Clerk in the Office of the Auditors of the Imprest	200	—	—
Edward Roberts, Esq. First Clerk to the Clerk of the Pells, on £.650 per Annum, formerly paid to the Auditor of the Exchequer, for Salaries to the Officers of the Exchequer Bill Office, but now payable to him by Act 23d Geo. 3d.	650	—	—
Clerks in the Office of the Clerk of the Pells, for their Services in executing the Acts 29th and 30th Geo. 3d. for granting Annuities on Lives	880	—	—
The Usher of the Exchequer for Necessaries	1,593	13	7½
Anne Cals, late Office Keeper in the Office for managing the former Duties on Wine Licences	20	—	—
Sir William Musgrave, Bart. one of the Commissioners for Auditing the Public Accounts	1,000	—	—
John Thomas Batt, Esq another	1,000	—	—
William Chamberlayne, Esq. another	1,000	—	—
Sir John Dick, another	500	—	—
John Martin Leake, Esq. another	500	—	—
Salaries to Clerks, and Contingencies in the Office of the Commissioners of Accounts	6,000	—	—
George Atwood, Esq. Inspector of Tontine Certificates; to defray Expenses	700	—	—
The Chief Cashier of the Bank, for Fees of various Natures paid at the Treasury, &c.	876	11	—
Do - South Sea Company, for Do	360	18	—
	24,806	11	13
BOUNTIES.			
For the Encouragement of the Growth of Hemp and Flax in England and Scotland	6,335	15	—
	1,102,955	18	7½

Exchequer,
the 26th Day of May, 1793.

JAMES FISHER.

An ACCOUNT of the Establishment of the MIN:
OFFICE, for the Year 1798.

RANK of OFFICER.	His NAME.	Net Receipt for 1797.	Other Employments, Places, or Pensions, under Government.
Warden - - - -	Sir Walter James, Bart. - - - -	£. s. d. 374 6 8	Solicitor of the Exchequer, 100l.
Master and Worker -	Sir George Yonge, Bart. - - - -	4,318 13 -	
Comptroller - - -	John Carthew, Esq.	297 - -	Already returned to the Committee from the Treasury.
King's Assay-master -	Stanefby Alchorne, Esq. - - - -	393 11 4	
Weigher and Teller -	Maurice Morgan, Esq.	125 12 8	Commissioner in the Coach Office.
Surveyor of Meltings, and Clerk of Irons	Spencer Percival, Esq.	123 - -	
King's Clerk, and Clerk of the Papers	William Dick, Esq.	99 - 8	King's Messenger, 100l.
Minister and Sexton of the Garrison for the Time being - }	—	4 5 -	
Assay Master to the Master - - - -	Robert Bingley, Esq.	309 3 -	
Chief Engraver - -	Lewis Pingo, Esq.	166 13 4	
Assistant Engraver -	Mr. John Pingo - -	80 - -	
Probationer Engraver	Mr. Natl. Marchant	70 13 4	
Smith Assistant to En- gravers - - - -	Mr. Elias Walter	206 15 7	
Surveyor, of Money Presses - - - -	Mr. John Chambers	60 - -	
Purveyor - - - -	Mr. James Morrison	45 - -	Clerk to the Master, 60l.
Porter - - - -	Mr. John Kemp - -	78 10 -	
Office Keeper - -	Mrs. Sufannah God- frey - - - -	25 - -	
Engineer, for keeping Engines, &c. in Re- pair - - - -	Provost of the Com- pany of Moneyers for the Time being		
Clerk to the Warden	Mr. Edward Eastland	100 - -	Clerk in the Office of Ordnance, 80l.
Stamper of Weights	Joseph Sage, Esq.	237 10 -	
Solicitor - - - -	John Vernon, Esq.	63 by Salary	
Moneyers - - - -	Corporation - - -	5,839 16 6	

ATTEND-

A T T E N D A N C E.

1st. Hours of Business.—2nd. Holidays. The operative Business of His Majesty's Mint, in Summer Months, commences about Five o'Clock, in Winter about Six o'Clock in the Morning, and continues until the Work of the Day is completed. The Office Business commences at such Hours and Days as are previously fixed, and continues until such Day's Business is finished; but Holidays are not observed in any Department of the Mint.

D U T I E S.

1st. General Business of the Office.—Weighing Gold and Silver imported into the Office, and calculating, by Assay Reports, the Quality of every Ingot in a Way by which they are prepared for blending them together, for producing the Standard Quality required, by which they are passed into Work; also in attending a Process of Examination of Monies coined, called Pixing, previous to its Delivery, and also at the appointed Time of its Delivery from the Office. These Duties require the Presence of all the Office Checks at the same Time, and Accounts are kept by them respectively of such Business; the Examination of Ingots potted for melting, and noting the Disposal of each Ingot on their respective Books, together with all Transactions of the Workmen passing through the Office, and other official Duties as from Time to Time occur. Other Principal and Check Officers relating to the operative Business, such as Assayers, Surveyor of Meltings, Surveyor of Money Presses, Engravers, &c. attend the Duties of their respective Offices as directed by the Indenture, and for such Time or Hours each Day as the Degree of Business carrying on require of them respectively.

2nd. Particular Offices not executed in Person.—The Warden and Comptroller act by Deputies; and the Master's executive Duty is done by his Chief Clerk. The Offices of Weigher and Teller, Surveyor of Meltings and Clerk of the Irons, King's Clerk, and Clerk of the Papers, are performed by Deputies also, as authorized by their several Appointments.

Extract from the Examination of JAMES MORRISON, Esq. Chief Clerk, and Acting Deputy to the Master of the Mint.

26th March 1798.

BY what Authority is Gold and Silver imported into the Office, and under whose Direction is the Coinage conducted?

The Statute 18th Charles II. directs the Master of the Mint to receive all Gold and Silver brought in by any Individual, and to

to coin it at the Expense of the Public, but free of all Expense to the Individuals bringing the Bullion there.

Till within the last 40 or 50 Years, Individuals frequently brought Gold and Silver to be coined. Of late Years the Bank of England furnishes almost the Whole of the Bullion which is now coined. The Bank of Ireland has also, within the last Five Years, sent some Bullion to be coined, to the Amount, in some Years, to about £.80,000.

The Regulations and Prices at which Bullion is coined by the Public are ascertained by Indenture of the Mint.

Does the Mint ever purchase Bullion for Coinage, on Account of the Public?

Never.

When Bullion is brought into the Mint, who receives it, and disposes of it?

The Importers, who bring Bullion to the Mint, deliver it into the Master's Assay Office; the Assayer to the Master makes the Trial of every Ingot, and reports its Quality to the Office of Receipt; the Importer is then asked if he is satisfied with the Reports; on his Affirmative it is received into the Office, and a Bill is delivered to the Importer, stating the Quality and Weight of every Ingot, and at the Foot of the Bill a Declaration of its Standard Quantity, which is subscribed by the Master, or the Person acting as his Deputy, and witnessed by the Warden and Comptroller, or their Deputies.

After the Importer has taken away his Bills, then the Bullion is deposited in the Strong Hold of the Receipt Office, under the Locks of the Warden, Master, and Comptroller. It then becomes the Duty of the Master, or his Acting Deputy, by Calculation, to combine Ingots of different Qualities in such Portions as can be melted in Pots, which is called potting the Ingots, and these Pots are made Standard by the Addition of Fine Gold, if such Combination is worse than Standard; if better, then by the Addition of Alloy.

When this Calculation is examined by the Three Officers, then the Ingots themselves are taken out of the Strong Hold, and delivered to the Melter; the Melter then takes them to the Melting House, and locks them up in his Strong Hold.

The Master himself is properly the Melter, and employs Persons by his own Authority, and upon his own Responsibility, to execute this Part of the Duty. The Person employed by the Master then proceeds to the Operation of Melting, by casting the Gold and Silver into such Bars as are adapted to the particular Coin which is intended to be struck.

A SCHEDULE, or TABLE of the Fees and Salaries of the Officers of His Majesty's Mint, within the Tower of London, payable to and by the Warden; (*to wit*)

	£.	s.	d.
To the Warden for himself	400	—	—
To him for a Clerk	50	—	—
To him for another Clerk	100	—	—
To the Comptroller	300	—	—
More to him for a Clerk	50	—	—
To His Majesty's Assay Master	200	—	—
More to him for a Clerk	25	—	—
To the Weigher and Teller	130	—	—
More to him for a Clerk	12	10	—
To the Surveyor of the Meltings	80	—	—
More to him for a Clerk	12	10	—
To the Clerk of the Irons	40	—	—
To the Auditors of the Mint	40	—	—
To His Majesty's Chief Clerk	60	—	—
To the Porter of the Mint	45	—	—
To the Clerk of the Papers	40	—	—
To the Minister	4	—	—
To the Sexton	1	—	—
	<hr/> £.1,590 — — <hr/>		

A SCHEDULE, or TABLE of the Fees and Salaries of the Officers of His Majesty's Mint, within the Tower of London, payable to any by the Minister and Worker; *viz.*

	£.	s.	d.
To the Master and Worker for himself	500	—	—
To him for Three Clerks	150	—	—
To him for an Assayer	100	—	—
To him for a Fireman to his Assayer	25	—	—
To him for a Purveyor	25	—	—
To him for the Smith Assistant to Engravers	40	—	—
To him for a Surveyor of the Money Presses	40	—	—
To him for an Office Keeper	25	—	—
To the Chief Engraver	200	—	—
To the Second Engraver	80	—	—
To the Assistant Engraver	80	—	—
To the Provost of the Moniers exercising the Office of Engineer, and keeping all the Iron Tools and Utensils in Repair	100	—	—
	<hr/> £.1,365 — — <hr/>		

The following Statement of the Public Debts, Interest thereon, Expenses of Management, &c. and the Amount of the National Debt redeemed by the Commissioners for that Purpose, is taken from a recent Publication by Mr. CASSIN, of the Stock Exchange, which bring it down to the Period of the 5th of July, 1798.

FUNDS.	Capital of each Stock.			Interest, Management, and 1 per Cent. on present Years Loan			Funds purchased by the Commissioners from 1st July 1786, to the Date hereof.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
3 per Cent. Annuities Consolidated, 1731	235,241,668	10	5½	7,412,544	14	8½	16,120,000	483,6000	—
3 per Cent. 1726	1,000,000	—	—	30,450	—	—	—	—	—
3 per Cent. New South Sea Annuities	8,494,820	2	10	259,794	13	1	1,860,400	55,812	—
3 per Cent. 1751	1,919,600	—	—	58,387	1	8	331,000	13,930	—
5 per Cent. 1784	28,111,025	3	10	1,418,397	15	5	—	—	—
South Sea Stock 3½ per Cent. Dividend	3,662,784	8	6	111,017	14	2	—	—	—
Exchequer Annuities	—	—	—	80,222	18	—	—	—	—
Life and Townshend	—	—	—	79,901	2	6	—	—	—
Bank Stock 3 per Cent. 1694	11,686,800	—	—	356,502	3	5	—	—	—
3 per Cents. Reduced	63,549,698	16	4	2,023,433	7	9	11,450,808	343,524	4 10
3 per Cent. Old South Sea Annuities	11,907,470	2	7	364,162	6	8	2,261,350	67,840	10 —
4 per Cent. Consolidated, 1777	45,269,293	11	6	1,831,142	18	6	507,000	20,280	—
Long Annuities at 6½ Years to come	—	—	—	1,040,865	7	10	—	—	—
Annuities 1778 and 9, at 9½ ditto	—	—	—	422,995	3	8½	—	—	—
5 per Cent. 1797	20,250,000	—	—	1,021,612	10	—	Imperial 53,368	1,601	— 10
Funded Debt	431,193,170	16	—½	16,520,129	17	5½	—	—	—
Unfunded Debt	11,000,000	—	—	—	—	—	32,783,926*	988,587	15 8
Stock purchased deduct	442,193,170	16	—	988,587	15	8	—	—	—
	32,783,926	—	—	—	—	—	—	—	—
Total of Debt (exclusive of growing Interest)	409,409,544	16	—½	15,531,542	1	9½	—	—	—

* Which cost £21,417,021 14 9. Now buying £41,500 per Day, and increases as the Dividends are payable. All lapsed and unclaimed Annuities, also an Annual Parliamentary Aid of £200,000. contribute to this Fund of Redemption.

STATEMENT of FINANCE and EXPENDITURE for the YEAR 1798.

FINANCE.

	£.	s.	d.
Land and Malt Tax - - - - -	2,750,000	—	—
Permanent Taxes for One Year, to the 5th of April 1798 - - - - -	18,569,987	—	5½
Assessed Taxes additional - - - - -	4,500,000	—	—
Voluntary Contributions - - - - -	1,500,000	—	—
Per Centage on Imports and Exports, 2½ - - - - -	1,500,000	—	—
Additional Taxes on Salt, Tea, Armorial Bearings, &c. - - - - -	763,500	—	—
Profit on Lottery - - - - -	167,000	—	—
Bank to advance - - - - -	3,000,000	—	—
Exchequer Bills and Vote of Credit - - - - -	4,500,000	—	—
Loan { by Boyd and Co. 100 <i>l.</i> Subscription; to have 150 <i>l.</i> 3 per Cent. Consol. 50 Red. and 4 <i>l.</i> 11 <i>d.</i> Long Ann. Dis. on prompt Payment 25 <i>l.</i> 10 <i>s.</i> 3 <i>d.</i> per Thousand, and borrowed at 6 <i>l.</i> 5 <i>s.</i> per Cent. }	17,000,000	—	—
	£.54,250,487	—	5½

EXPENDITURE.

	£.	s.	d.
Navy, 120,000 Men Ordinary and Extraordinaries	13,448,888	—	—
Army - - - - -	12,857,315	—	—
Ordnance - - - - -	1,303,580	—	—
Miscellaneous Services - - - - -	680,608	—	—
Deficiency of Grants - - - - -	680,000	—	—
Lent to Ireland - - - - -	2,000,000	—	—
Commissioners for Liquidating the National Debt	4,261,105	19	5
Interest and Management of the National Debt this Year - - - - -	16,518,473	16	2½
Civil List - - - - -	900,000	—	—
Surplus to answer Deficiencies - - - - -	1,600,516	4	10
	£.54,250,487	—	5½

TWENTY-FIFTH REPORT.

PRIVY COUNCIL OFFICE.

(Ordered to be printed, 26th June, 1798.)

THE CIVIL ESTABLISHMENTS connected with the Public Expenditure, which Your Committee reported upon in the Course of the last Session of Parliament, were the BANK OF ENGLAND AND SOUTH SEA COMPANY, so far as they have the Management of the Public Debt—The TREASURY—The Offices of the Three, SECRETARIES OF STATE—and The EXCHEQUER.

Those which They now proceed upon are—The PRIVY COUNCIL Office—The PRIVY SEAL Office—The COURTS OF JUSTICE—The POLICE AND CONVICT Establishments—The STATIONARY Office—and The CIVIL GOVERNMENT OF SCOTLAND.

Such of the Military Establishments as were not inquired into by Your Committee last Year, are now made the Subject of their concluding Report.

PRIVY COUNCIL OFFICE.

THE general Business of the Office, and of the Committees or Branches into which it is divided, is represented to Your Committee to be of the following Nature.

The general Business of the Council Office is to make out all orders issued by his Majesty in Council, or by the Lords of His Majesty's Most Honourable Privy Council, or by the Committees of Council; and to take Care for the due Transmissal or Delivery of all such Orders; to enter all such Orders, and

and all other Proceedings had in Council, in the Council Register ; and to keep Minute Books of the same in the Abstract. It is difficult to particularize the several Branches into which the general Business of the Council Office divides itself. Various Powers are vested in His Majesty in Council, and in the Privy Council, by divers Acts of Parliament ; and the Orders made by His Majesty in Council, or by the Privy Council, in the Execution of those Powers, form one very considerable Branch of the general Business of the Council Office.

Other Matters, forming Branches of the general Business of the Council Office, are, Various Acts of State, done by His Majesty in Council, such as, Proclamations issued ; Orders for granting General Reprizals, and Commissions and Instructions issued in consequence thereof ; Orders for laying Quarantine, Embargo, &c. &c. ; Memorials to His Majesty in Council from the Lords Commissioners of the Admiralty, upon Matters relating to the Establishment of His Majesty's Navy and of the Marines ; Commissions and Instructions to His Majesty's Governor's in the Plantations ; Complaints against His Majesty's Governors, Judges, or other Officers in the Plantations ; Appointment of Members for the Councils in the different Governments in the Plantations ; Colonial Laws submitted to His Majesty in Council for Approbation or Disallowance ; Regulations in the Nature of provisional Ordinances passed by the States of the Islands of Jersey and Guernsey, and various other Matters relating to those Islands ; Appeals from the Courts of Judicature in the Plantations, including the Settlements in the East Indies, and from the Islands of Jersey and Guernsey and Man : These Appeals, as well as all Complaints against His Majesty's Governors, &c. in the Plantations, are referred by His Majesty in Council to a Committee of Council to hear the same, and report their Opinion to His Majesty in Council. By a Committee of Council in the above Instances is meant, a Committee of Council indiscriminately, or any Three of them ; but there are special Committees subsisting, which are appointed, and the Members thereof particularly named, by His Majesty in Council.

1st. The

1st. The Committee of Privy Council appointed for the Consideration of all Matters relating to Trade and Foreign Plantations.

2d. The Committee of Privy Council appointed Annually to consider the Bills transmitted from Ireland, during the Session of Parliament in that Kingdom, and all Petitions relating thereto.

3d. The Committee of Privy Council appointed to take into Consideration the State of the Coins of this Kingdom, and the present Establishment and Constitution of His Majesty's Mint*.

Another Branch of the general Business of the Council Offices is the Correspondence between the Secretaries of the Treasury and the Under Secretaries of State with the Clerk of the Council in Waiting, upon Matters wherein the Lords Commissioners of His Majesty's Treasury, or His Majesty's Principal Secretaries of State, desire the Opinion of the Lords of the Privy Council.

§ 2. THE Establishment of the Privy Council Office consists of the Lord President, Four Clerks in Ordinary, Keeper of the Council Records, Five Clerks of the Council in Extraordinary, Four Under Clerks, and an Under Record Keeper, besides menial Servants. The Salary of the Lord President is £.4000 per Annum, subject to Deductions, which leave a Net Annual Salary, for the Year, 1797, of £.2,840. 17s. 4d. The Four Clerks in Ordinary have a fixed Salary of £.350 each, subject to Deductions, which leave a Net Annual Salary of £.235. 13s. exclusive of the Proportion of Two Thirds of the Fees of the Office, amounting for the Year 1797 to a further Sum of £.790. 17s. to the each of them; the aggregate Amount due to all the Four Clerks is received by Sir Stephen Cotterell and William Fawkner, Esquire; the Whole of the Duties of the Clerks in Ordinary of the Council being discharged by them†: The other Two Clerks in Ordinary, the Honourable Robert Walpole, and Sir George Chetwynd, Baronet,

* Supplement (B.)

† Supplement (C.)

have not attended the Office for a considerable Time; the first, in consequence of an Appointment in His Majesty's Service abroad, and the Attendance of the other has been dispensed with on account of his ill State of Health. By Regulations made since the Appointment of the Committee of Privy Council for Trade and Foreign Plantations, an additional Sum of £.500 per Annum has been paid to Sir Stephen Cottrell and William Fawcner, Esquire, as a Compensation for their Attendance upon that Committee; and by an Order of Council, made the 6th of June 1797, they are to receive * "an additional Salary sufficient to make " the Emoluments of their respective Offices £.1,500 per " Annum to each of them, wherein their present Salaries, " together with the Whole of the Fees belonging to the " Clerks of the Council, shall not amount, in any One Year, " to £.1,500 a Year for each of them". The Keeper of the Council Records has a Salary of £.500 per Annum, subject to Deductions, which leave a Net Annual Salary of £.421. 10s. 8d. The Five Clerks of the Council in Extraordinary have no Salaries or Emoluments, and appear to be only appointed by Entry upon the Council Register, in order to entitle them to succeed upon Vacancies in the Office of Clerk in Ordinary.

As the Duties of the Four Clerks in Ordinary have for some Years been discharged by Two only, without any Inconvenience to the Public, in Times when the Pressure of Business must have been unusually great, no Reason appears to Your Committee for any Re-appointment to the Offices of the other Two Clerks in Ordinary, when they shall become vacant, And, as, by Order of Council, the Salary of the Two efficient Clerks is to be made up £.1500 per Annum to each, if their Salaries and Fees do not amount to that Sum, it may, perhaps, deserve Consideration whether the Emoluments of these and all the other Officers should not hereafter be fixed at the amount, whatever it be, which is considered to be a fair and adequate Remuneration; and that all the Fees whatever shall be carried to a general Fund, as they are at the Treasury, and in the Offices of the Secretaries of State

* Supplement (A.)

and in many other Departments, in order that they may be applied to the general Expenses of the Office. The Fees are taken according to a Table of Fees of long standing, and the Amount of those received in the Year 1797, was £.4,970. 15s. 9d.

The contingent and incidental Expenses have increased from £.916. 18s. 10d. in the Year 1782, to £.1,145. 4s. 4d. in the Year 1797; and the annexed Accounts shew the total Expense of the Privy Council Office, as it stood in the Year 1782 and 1797 respectively; viz. in 1782, £.5,284. 3s. 0½d. exclusive of the Salary to the Lord President; and in 1797, £.8,655. 9s. 11½d. or with the Addition of the Lord President's Salary, £.11,496. 7s. 1½d*. The chief Causes of the Increase which appears to have taken place since 1782, are the Allowances to the Two Clerks in Ordinary, for their Attendance on the Committee for Trade and Plantations, and the general Increase of Business, which has increased the total Amount of the Fees received.

After the Abolition of the Board of Trade, and previous to the Appointment of a regular Establishment to the Lords of the Committee of Privy Council for the Consideration of Matters relating to Trade and Foreign Plantations, Compensation was made to the Clerks in Ordinary to the Privy Council, and other Clerks, for their Attendance upon that Committee, by Warrant to the Treasury; but in the Year 1786, a regular Establishment† was created, with Appointments to the Amount of £.3,609; there has been an Increase of Emolument to different Offices since the first Appointment in 1786, of £.819. 10s.; but there having also been a Diminution of £.500, the total Increase is £.319. 10s. per Annum. The present total Amount of Salaries and Allowances of every Description to the several Persons employed upon this Establishment is £.4,428. 10s. and a detailed Account of their Appointments is annexed; but there are no Fees or other Emoluments whatsoever allowed or paid to any Persons belonging to it.

The incidental Expenses‡ of this Committee for the Consideration of Matters of Trade and Plantations have increased,

* Supplement (D.) † Supplement (E.) ‡ Supplement (F.)

between 1794, and 1796, from £2,083. 17s. to £2,333. 8s. 5d. and there is a distinct Charge in the incidental Account for Money paid for Fees on the Imprest, and also for Fees and Taxes on the Salaries, in order that each Person may receive a Net Pay without being subject to any Deduction.

Your Committee cannot close their Report upon this Department, without observing that the general Scale of its Establishment appears to be framed with a considerable Attention to Public Economy ; and that great and laborious Services, of the highest Concern to the State, are rendered in the several Committees of the Privy Council by Persons deriving no Salary or Emoluments whatever from the Discharge of their Duties as Privy Counsellors.

June 26th, 1798.

An ACCOUNT of the ESTABLISHMENT of the
PRIVY COUNCIL OFFICE, for the Year 1798.

RANK of OFFICER.	His Name.	Net Receipt for 1797.	Other Employments, Pensions, or Places under Government.
LORD PRESIDENT	Earl of Chatham -	<i>£.</i> <i>s.</i> <i>d.</i> 2,840 17 4	Envoy Ex. & Min. Plenipo. at Lisbon. Office of His Majesty's Master of the Cere- monies.
	Hon. Rob. Walpole	1,026 10 -	
Clerks of the Council in Ordinary	Sir Stephen Cottrell	Do.	
	Sir George Chetwynd, Bart.	Do.	
Keeper of the Coun- cil Records.	Wm. Fawkener, Esq.	Do.	Pension.
	Sir Stephen Cottrell	421 10 8	
Clerks of the Council in Extraor- dinary.	Richard Orlebar, Esq.		
	Robert Tarrant, Esq.		
	Viscount Chetwynd		
	Thomas Gilbert, Jun. Esq. - - -		
Under Clerks - -	James Buller, Esq.		
	Vincent Litchfield -	419 19 2	
	Enos Smith - - -	Do.	
	J. D. Wheatley - -	Do.	
Under Record Keeper	William Van - - -	Do.	
	Enos Smith - - -	158 4 5	
Chamber Keepers	Robert Pike - - -	171 5 8½	
	James Harding - -	Do.	
Office Keeper - -	Vincent Litchfield -	188 14 8	
Messenger - - -	Thomas Cooper - -	206 5 6	
Necessary Woman -	Elizabeth Litchfield -	53 15 6	

A T T E N D A N C E.

THE Clerks of the Council in Ordinary wait by Rotation, each a Month at a Time; the Clerk in Waiting attends the Councils held by His Majesty at St. James's, or elsewhere; and the Meetings of the Lords sitting as a Board of Council, or as a Committee of Council, at the Council Chamber, Whitehall; their Attendance (when in waiting) is Daily at the Council Office for the Dispatch of the ordinary Business of that Department. Since the Establishment of the Committee of Privy Council for Trade, the constant Attendance of both of the Acting Clerks of the Council is become necessary during the Sitting of Parliament, and for the greatest Part of the Year.

HOURS OF BUSINESS.

There are no fixed Hours of Business; the Council Office is open before Eleven o'Clock every Morning in the Week, except Sunday, and so continues till the Business of the Day has been dispatched; when Occasion requires, the Office is again open in the Evening.

H O L I D A Y S.

No Holidays are kept in the Council Office, neither in the Christmas Week, nor at the other great Festivals, nor on Saints Days.

General Business of the Office, and into what Committee or Branches divided.

The general Business of the Council Office is to make out all Orders issued by His Majesty in Council, or by the Lords of His Majesty's most Honourable Privy Council, or by Committees of Council; and to take Care for the due Transmissal or Delivery of all such Orders; to enter all such Orders, and all other Proceedings had in Council, in the Council Register; and to keep Minute Books of the same in the Abstract. It is difficult to particularize the several Branches into which the general Business of the Council Office divides itself. Various Powers are vested in His Majesty in Council, and in the Privy Council, by divers Acts of Parliament; and the Orders made by His Majesty in Council, or by the Privy Council, in the Execution of those Powers, form one very considerable Branch of the general Business of the Council Office.

Other Matters, forming Branches of the general Business of the Council Office, are, various Acts of State done by His Majesty in Council, such as Proclamations issued; Orders for granting General Reprieves, and Commissions and Instructions issued in consequence thereof;

thereof; Orders for laying Quarantine, Embargoes, &c. &c.; Memorials to His Majesty in Council from the Lords Commissioners of the Admiralty upon Matters relating to the Establishment of His Majesty's Navy, and of the Marines: Commissions and Instructions to his Majesty's Governors in the Plantations; Complaints against His Majesty's Governors, Judges, or other Officers in the Plantations; Appointment of Members for the Councils in the different Government in the Plantations; Colonial Laws submitted to His Majesty in Council for Approbation or Disallowance; Regulations in the Nature of Provisional Ordinances passed by the States of the Islands of Jersey and Guernsey, and various other Matters relating to those Islands; Appeals from the Courts of Judicature in the Plantations, including the Settlements in the East Indies, and from the Islands of Jersey and Guernsey and Man. These Appeals, as well as all Complaints against His Majesty's Governors, &c. in the Plantations, are referred by His Majesty in Council to a Committee of Council to hear the same, and report their Opinion to His Majesty in Council. By a Committee of Council in the above Instances is meant a Committee of Council indiscriminately, or any Three of them; but there are Special Committees subsisting, which are appointed, and the Members thereof particularly named, by His Majesty in Council.

1st. The Committee of Privy Council appointed for the Consideration of all Matters relating to Trade and Foreign Plantations.

2d. The Committee of Privy Council appointed Annually to consider the Bills transmitted from Ireland, during the Session of Parliament in that Kingdom, and all Petitions relating thereto.

3d. The Committee of Privy Council appointed to take into Consideration the State of the Coins of this Kingdom, and the present Establishment and Constitution of His Majesty's Mint. Another Branch of the general Business of the Council Office is, the Correspondence between the Secretaries of the Treasury and the Under Secretaries of State with the Clerk of the Council in waiting, upon Matters wherein the Lords Commissioners of His Majesty's Treasury, or his Majesty's Principal Secretaries of State, desire the Opinion of the Lords of the Privy Council.

ORDER

ORDER of Council for appointing a new Committee on the
M I N T.

At the Court of Saint James's, the 7th of February 1798,

(L. S.)

P R E S E N T,

The KING's Most Excellent MAJESTY in Council.

IT is this Day ordered by his Majesty in Council, that the subsisting Committee of Council for Coins be dissolved, and that a new Committee be appointed to take into Consideration the State of the Coins of this Kingdom, and the present Establishment and Constitution of his Majesty's Mint; and it is hereby ordered by His Majesty, That such a Committee do consist of

The Lord High Chancellor of Great Britain,
The Lord President of the Council,
The Lord Privy Seal,
His Majesty's Principal Secretaries of State,
The Master General of the Ordnance,
The First Lord Commissioner of the Admiralty,
The President of the Committee of Council for Trade,
The First Lord Commissioner of His Majesty's Treasury and
Chancellor of the Exchequer,
His Majesty's Secretary at War,
His Grace the Duke of Montrose,
The Lord Chief Justice of His Majesty's Court of King's Bench,
The Speaker of the House of Commons,
The Master of the Rolls,
The Lord Chief Justice of his Majesty's Court of Common Pleas,
The Lord Chief Baron of his Majesty's Court of Exchequer,
The Vice President of the Committee of Council for Trade,
Sir Joseph Banks K. B.
Sir William Wynne,
Mr. Sylvester Douglas,

or any Five of them, and that they do report to His Majesty at this Board, their Opinion upon the general State of the Coins of this Kingdom, and on such Improvements as their Lordships may think proper to be made therein; together with their Opinion on such Alterations and Improvements as they may judge necessary and proper to be made in the Establishment and Constitution of His Majesty's Mint.

(Signed)

W. Fawcner.

5th April 1798.—The EXAMINATION of WILLIAM FAWKENER, Esq. One of the Clerks of His Majesty's Privy Council.

IS the Non-attendance of the Honourable Robert Walpole and Sir George Chetwynd constant, or accidental?

With respect to these Two Persons it is constant; but it is owing to Mr. Walpole being employed by His Majesty as Envoy Extraordinary and Minister Plenipotentiary at Lisbon; and the State of Sir George Chetwynd's Health is such as to render him unable to attend. In each Instance the Attendance was dispensed with by His Majesty's special Leave for the Purpose; and Sir Stephen Cottrell and myself were appointed by His Majesty to attend in their Room.

Is a regular Account kept of the Fees, and by whom; and in what Proportions are they divided, and between what Persons?

A regular Account is kept by the Two first Under Clerks. The Proportions are, that the Clerks of the Council generally receive Two Thirds, and the Under Clerks one Third. There are likewise smaller Fees paid to the Record Keeper, Office Keeper, Chamber Keeper, and Messengers.

By what Authority are Fees regulated?

The are fixed by ancient Use, ascertained by a Table in the Office.

When the Council sit as Lords Commissioners of Appeal, who are the Officers who attend on that Occasion?

The Officers of the Court of Admiralty in Matters of Prize; in general it is only the Deputy Register.

The Clerks of the Council and Under Clerks receive no Fees, in such Matters, but I believe the Chamber Keeper and Office Keeper receive some trifling Fees in consequence of the Commissioners sitting at the Council Office, as expressed in the Return.

An ACCOUNT of the Total Expense of the PRIVY COUNCIL OFFICE, in all its Branches, as it stood in the Year 1797.

	Gross Salaries.	Net Salaries.	Fees & Emoluments.	Total Amount.
Lord President of the Council	£. s. d. 4,000 — —	£. s. d. 2,840 17 4	£. s. d. — — —	£. s. d. 2,840 17 4
Four Clerks of the Council in Ordinary Gross £. 350 each	1,400 — —	942 12 —	3,163 8 —	4,106 — —
Net £. 235: 13s. each				
Sir Stephen Cottrell, for his Attendance on the Com- mittee of Privy Council for Trade	500 — —	500 — —	— — —	500 — —
William Fawkeney, Esq. Ditto	500 — —	500 — —	— — —	500 — —
Keeper of the Council Records	500 — —	421 10 8	— — —	421 10 8
Four Under Clerks	400 — —	378 — —	1,301 16 8	1,679 16 8
Under Record Keeper	— — —	— — —	158 4 5	158 4 5
Two Chamber Keepers } By Patent	164 5 —	130 13 6½	211 17 10	342 11 4½
Office Keeper } By Warrant	40 — —	46 13 4	142 1 4	188 14 8
Messenger } By Do.	160 — —	160 — —	46 5 6	206 5 6
Necessary Woman	20 — —	20 — —	33 15 6	53 15 6
	7,730 18 4	5,910 6 10½	5,257 2 3	10,997 16 1½
Incidents and Contingencies	—	—	—	498 11 —
				11,496 7 1½

The Total Expense of the Privy Council Office for 1797

A STATEMENT of the several Officers, and others, of the Right Honourable the Lords of the Committee of Council appointed for the Consideration of all Matters relating to Trade and Foreign Plantations; shewing what was paid to each under the original Establishment in 1786, and what is paid under the present Establishment.

		The original Establishment in 1786.	The present Establishment, 1798.
		£.	£. s. d.
Sir Stephen Cottrell	} Clerks of the Council attend- ing by Rotation	500	500 — —
William Fawkeners, Esq.		500	500 — —
Grey Elliott, Esq.	- (dead) -	500	suppressed
John Reeves, Esq.	- Law Clerk -	500	500 — —
George Chalmers, Esq.	Chief Clerk	500	700 — —
John Porter, Esq.	- 1st - Do.	200	300 — —
Thomas Lack, Esq.	- 2d - Do.	150	250 — —
John Sowerby, Esq.	- 3d - Do.	120	200 — —
John Barton, Esq.	- 4th - Do.	100	150 — —
Clement Govett, Esq.	- 5th - Do.	100	100 — —
George Dowley, Esq.	- 6th - Do.	100	100 — —
John Mills, Messenger	- - -	50	77 7 6
William Noyes, Do.	- - -	50	77 7 6
E. I. B. Pillet, Do.	- - -	50	77 7 6
James Stokes, Office Keeper	- - -	50	77 7 6
Elizabeth Stacey, Necessary Woman	- - -	50	70 — —
James Adams, Doorkeeper at the Treas- ury Passage	- - -	39	49 — —
Mr. Henry Watts, Extra Clerk	- - -	50	50 — —
The before mentioned Thomas Lack, Esq. who acts as Secretary to the President of the Committee, an Addition per Annum		—	150 — —
		£3,609	3,928 10 — 3,609 — —
Total Addition (deducting the £500 for the Office suppressed)			319 10 —

Office of Committee of Privy
Council for Trade and Foreign Plantations.

A STATEMENT of the INCIDENT EXPENSES of the Right Honourable the Lords of the Committee of Privy Council, appointed for the Consideration of all Matters relating to Trade and Foreign Plantations, during the Three Years ended on the 5th January 1797, distinguishing each Year.

	1794.	1795	1796.
	£. s. d.	£. s. d.	£. s. d.
The Total Incident Expenses - -	2,083 17 —	2,232 16 1½	2,333 8 5
Whereof			
Are paid at the Treasury and Exchequer, for Fees on the Imprests, and Fees and Taxes on the established Salaries - -	648 10 10	627 1 1	651 19 6
For Allowances to several Officers, by Order of the Lords of the Committee - - - -	278 10 —	378 10 —	578 10 —
For the Messengers Journeys -	220 19 2	226 17 2	231 — —
For Stationary, including Afts of Parliament, Maps, Book-binding (which, in 1795, was £.47. 18s.) News-papers, Almanacks, Court Calendars, &c. - -	480 19 5	500 2 7	486 10 4
For Coals (for Twenty Fires) -	132 19 —	143 10 —	148 10 —
For Candles - - - -	33 3 4	41 15 —	35 10 —
For Upholstery (to replace the Tear and Wear) - - - -	50 16 6	68 19 —	64 7 1
To various other Tradesmen's Bills, under the Head of Oil, Turnery, Earthenware, Linen Drapery, and Iron Work done; for small Expenses of the Office, comprehending Votes of Parliament, Parish Taxes, Foreign Postages, Extra Writing at Times (several of which Articles must vary as the Business of the Establishment varies) - - - -	237 18 9	246 1 3½	137 1 6
	2,083 17 —	2,232 16 1½	2,333 8 5

TWENTY-SIXTH REPORT.

PRIVY SEAL OFFICE.

(Ordered to be printed 26th June, 1798.)

THE Importance of the Privy Seal Office, in the authentication of all Instruments of State, will appear from the following Account of the Process respecting Instruments which pass under the Privy Seal, from the Commencement * of such Process to its Conclusion by the affixing of the Great Seal thereto.

A Warrant is first made out at the Secretary of State's Office, or at the Treasury, (according to the Nature of the Instrument) which is signed by the King, and countersigned by the Secretary of State or Lords Commissioners of the Treasury, and directed to the Attorney or Solicitor General, who are commanded thereby to prepare a Bill to the same Effect, which is sent to the Secretary of State, who obtains His Majesty's Signature thereto.

This Bill is transmittted to the Clerk of the Signet in Waiting, who prepares a Transcript of the same, and addresses it to the Lord Privy Seal, the King's Royal Signet being first affixed thereto.

In consequence of this Signet Bill, a like Transcript is made at the Privy Seal Office, with the Seal affixed thereto, and directed to the Lord Chancellor, who orders Letters Patent to be prepared accordingly, to which the Great Seal being affixed, the Instrument is then complete.

The Establishment † of the Privy Seal Office consists of the Lord Privy Seal who has a Salary of £3,000 a Year, paid at the Exchequer, besides a further Sum derived from the Fees of Office, which in the Year 1797 amounted to £73. 17s. 4d. the total Receipt being subject to Deductions for

* Supplement (A.)

† Supplement (B.)

Taxes, &c. which make the Net Receipt for that Year amount to £2,234. 10s. 6d. and upon an Average of the last Three Years, £2,150 5s. 2d.

There are Four Clerks upon this Establishment, who have no Salary, but are allowed £30 each for Board Wages, paid by the Deputy Paymaster of His Majesty's Household, afterwards reduced to £7. 19s. 4d. each, by Payment of Taxes, &c. and each receives also a Portion of the Fees of the Office, which, taken together, for the Year 1797, amounted to £181. 11s. 2d. and upon the Average of Three Years, to £200. 19s. 7d. for each of them. The Four Clerks never discharge the Duties of the Office themselves*, but by Virtue of their Patents employ Deputies, whose Emoluments amount to £110. 14s. 1d. each, upon the Net Average of the last Three Years. At present the Deputy for Three of the Clerks is the same Person. The Average Amount of Fees upon the last Three Years is stated to be considerably higher than any other Period of Three Years during the last Thirty Years, by at least One Fourth. The Fees, which are fixed by an old Table, amount upon an Average to about £1,621. 4s. 6d. per Annum, out of which the incidental Expences of the Office are discharged; these in 1782 amounted to £429. 8s. 3d. and in 1797 to £290. 1s. 2d. they are principally composed of the Payment for Stamps upon the Instruments that pass through the Office; and the Cause of their Diminution since 1782 is chiefly owing to a new Regulation, in consequence of which the Stamps of all Instruments passing through the Attorney General's Office are charged to the Parties concerned; a Practice which might be extended not unreasonably to all Instruments; and if the Four principal Clerkships, which are wholly inefficient, should hereafter be suppressed (which it appears might well be done without Detriment to the Public Service) the general Fees of the Privy Seal Office might constitute a Fund operating in Diminution of the Charges which now fall upon the Exchequer.

June 26th, 1798.

* Supplement (C.)

STATEMENT of the Procefs respecting Instruments which pafs under the Privy Seal, from the Commencement of fuch Procefs to its Conclusion, by the affixing of the Great Seal thereto.

A Warrant is first made out at the Secretary of State's Office, or at the Treasury (according to the Nature of the Instrument) which is signed by the King, and countersigned by the Secretary of State, or Lords Commissioners of the Treasury, and directed to the Attorney or Solicitor General, who are commanded thereby to prepare a Bill to the same Effect, which is sent to the Secretary of State, who obtains His Majesty's Signature thereto.

This Bill is transmitted to the Clerk of the Signet in Waiting, who prepares a Transcript of the same, and addresses it to the Lord Privy Seal, the King's Royal Signet being first affixed thereto.

In consequence of this Signet Bill, a like Transcript is made at the Privy Seal Office, with the Seal affixed thereto, and directed to the Lord Chancellor, who orders Letters Patent to be prepared accordingly, to which the Great Seal being affixed, the Instrument is then complete.

A Docquet, containing the Substance of the Bill, is likewise sent to the Lord Privy Seal, with every Instrument which passes under the Seal of his Office, for his Lordship's previous Information.

John Larpent.

Privy Seal Office, May 3d. 1798.

The ACCOUNT of the ESTABLISHMENT of the PRIVY SEAL OFFICE, for the Year 1798.

RANK of OFFICER.	NAMES OF OFFICERS.	Net Receipt for 1797.	Other Employments, Places, or Pensions, under Government.
Lord Privy Seal	Earl of Westmorland	£. s. d. 2,234 10 6	
Clerks of the Privy Seal - -	Richard Grenville, Esq.	181 11 2	{ A Lieut. General in the Army, and Ranger of Little Park, Windor. His RangerShip 600 <i>l</i> .
	Jacob Reynardson, Esq.	181 11 2	
	James Macdonald, Esq.	181 11 2	{ A Commissioner of Hackney Coaches. Salary 100 <i>l</i> .
	John Henry Carles, Esq.	181 11 2	

Supplement (C.)

30th April 1798.—The EXAMINATION of JOHN LARPENT, Esq. Deputy to One of the Clerks of the Privy Council Office.

DO any of the Four Clerks of the Privy Seal perform the Duties of their Office in Person?

No one at present—and each appoints his own Deputy; at present One Deputy acts for Three Clerks.

The Fees upon each separate Instrument are fixed by an old Table, and the Amount thereof is distributed amongst the Four Clerks, and their Deputies, except £73. 17*s*. 4*d*. which is paid to the Lord Privy Seal under the Title of “Fees of the Seal.”

The Clerks have also £30 a Year each paid to them for Board Wages, by the Deputy Paymaster, out of His Majesty's Household. This Sum of £30 a Year is reduced to £1. 19*s*. 10*d*. a Quarter net to each Clerk; and the Deduction principally arises from the Office of Clerk being estimated at £80 a Year, and consequently paying Land Tax in that Proportion.

The Clerks or Deputies attend Monthly in Rotation.

Does the Average of the last Three Years differ materially from the Average of the Three Years immediately preceding that Period?

I think the last Three Years considerably higher than any Three Years for Thirty Years past—in the Proportion of at least One Fourth.

TWENTY - SEVENTH REPORT.

COURTS OF JUSTICE.

(Ordered to be printed, 26th June, 1798.)

YOUR Committee, in proceeding to inquire into the Offices exercised in the Courts of Justice, have thought it most expedient to follow the same Course, which They find to have been adopted when the last Parliamentary Inquiry took place respecting these Offices.

In the Year 1732, a Committee was appointed by the House for the Purpose of examining into the State of these Offices, and the particular Fees incident to each; and that Committee having ascertained the Existence of such Facts as in their Judgment were sufficient to lay the Foundation for further Inquiry, reported them to the House, which considered them as affording the proper Grounds for a further Investigation by Commission from the Crown, and addressed His Majesty to carry it into Effect.

Upon the present Occasion, the Inquiry which Your Committee are directed to institute is of the same Extent, though for a different Purpose; its Object being to examine into the total Amount of the Salaries and Emoluments of these Offices, and to consider of any Measures which it may be fit to adopt for reducing the Public Expenditure, and diminishing the total Amount of these Salaries and Emoluments, without Detriment to the Public Service. Your Committee have therefore
called

called for a General Account from all the Offices belonging to the several Courts ; and they have selected such Materials as appeared to them to be most applicable to the Purposes of Retrenchment ; submitting to the House, whether the Prosecution of any further Inquiries, if they should be thought necessary, may not properly take place, as they did in the last Instance, under a Commission acting by the Appointment and Authority of the Crown.

§. 1. WITH this View Your Committee have proceeded, in the first Place, to inquire generally into the Scale of the several Establishments, and into the Principles by which the Salaries and Emoluments of their respective Offices are regulated and controlled.

An Enumeration of all the Offices * belonging to the several Courts of Westminster Hall, the Courts of Assize and of Great Sessions, and also of the Civil Law Courts, according to the Surveys made under the Royal Commission of the Year 1732, and the Returns now received, is subjoined to this Report.

It appears to Your Committee, that the highest Judicial Offices in almost all the Courts are supported principally by Salaries, either payable out of the Civil List, or expressly charged upon the Consolidated Fund, although in several Instances they derive considerable Emoluments from the Official Fees†. In the Year 1779, the House called for Accounts of the Gross and Net Produce of the Salaries of the Chief Justices, Chief Baron, and of all the Puisne Judges in England, together with those of the Judges for Wales, and the Judges of the Courts of Session and Exchequer in Scot-

* Supplement (A.) † See 24th Report of this Committee.

land. Your Committee have upon the present Occasion annexed to their Report a Statement of the Gross and Net Average Amount of the Salaries and Emoluments belonging to all the great Judicial Offices in England*, extracted from the Returns which have been made to their Orders, or from the Information which they have received in the Course of their Inquiries.

According to the Average of the Three last Years, the Net Amount of the Salaries and Emoluments of the Office of Lord High Chancellor of Great Britain is £.9,737 : That of the Lord Chief Justice of England, £.4,719 : Of the Master of the Rolls, £.3,475 : Of the Lord Chief Justice of the Court of Common Pleas, £.4,272 : And of the Lord Chief Baron, £.2,930. The highest Net Amount of the Salaries and Emoluments, which has been received by any of the Puisne Judges of England, taken upon the same Average, is £.2,232 ; in several Instances it has not much exceeded £.1,800 ; and in one Instance, for the Year 1797, it was only £.1,755.

The Chief Justice of Chester appears to have received £.954, and each of the Seven other Justices of Great Sessions in Wales, from about £.500 to £.700, as the Net Amount of their Salaries and Emoluments from the same Period, so far as they can be ascertained †.

The Judge of the High Court of Admiralty, upon an Average of the same Period (being a Time of War) has received, in Salaries and Emoluments to the Net Amount of £.4,250 ; the Judge of the Prerogative Court of Canterbury, who is styled, The Master Keeper or Commissary of the Court, £.1,791, and the Judge of the Consistory Court of London, £.251 ‡.

* Supplement (B.) † Supplement (C D. E. F.) ‡ Supplement (G. H. I.)

The Subordinate Offices in all the Courts are maintained principally by Fees alone; which are to be considered as so many direct Taxes levied upon the King's Subjects, for the specific Purpose of defraying the Charge of those Offices to which they are incident, and levied generally upon those Persons to whom the particular Establishment renders the most direct Service; affording a Mode of supporting it which may be æconomical to the Public and not prejudicial to the Suitors, in every Case where a precise Rate is fixed, moderate in its Amount, duly proportioned to the particular Service, and more especially wherever Circumstances will allow of the aggregate Amount being carried over to a common Fund for the general Support of the whole Establishment.

To check and regulate these Charges, and prevent the Encroachment of Abuse in these Fees, the Crown and Parliament have continually interposed their Controul. The last and most comprehensive Proceeding of this Sort was that which was instituted by the House of Commons in the Year 1730, followed by the Report of a Committee in 1732, and a general Survey by Royal Commission, in the Course of which many particular Checks and Regulations were recommended, and afterward substantially carried into effect so far as regarded the Court of Chancery; the rest never received the final Determination of the principal Commissioners.

The Number of Officers belonging to the Establishment of the COURT OF CHANCERY, besides the Sworn Clerks, who act as Solicitors, is about One Hundred *. Of this Number there are Eighteen, whose Emoluments upon an Average of the last Three Years, exceed £.1,000

* Supplement K. 1. to 38.

per Annum, namely, the Ten Masters in Chancery, whose Net Receipt is from £.1,914 to £.1,062 each; beside the Accomptant General, whose Net Annual Receipt from Salary and Fees amounts to £.1,204; the Four Registers, whose Net Receipt is from £.1,182 to £.1056; the Clerk of the Reports, who receives £.1,171; the Clerk of the Hanaper, £.1,811; the Clerk of the Crown, £.1,170; and the Clerk of the Office for the Execution of the Laws and Statutes concerning Bankrupts, whose Average Receipt is £.3,577: Besides these, there are Three whose Receipt exceeds £. 500 a Year; viz. The Purse Bearer, £.554; the Secretary to the Commissions of Bankrupt, £.650; and the Messenger to the Great Seal, £.617: The other Fourscore Offices are all below £.500 a Year; and the Profits of some of them do not exceed Forty Shillings. The total Net Annual Receipt of these Officers of the Court of Chancery, distinct from what arises from the Business transacted by the Sixty Clerks and others in their Capacity of Solicitors, is about £.38,000 per Annum.

The Number of the Officers belonging to the COURT OF KING'S BENCH is about Forty*. Of these, there are Seven whose Net Annual Receipt exceeds £.1,000; viz. The Chief Clerk £.5,136; the Custos Brevium, £.1,166; the Secondary, £.1,100; the Clerk of the Rules, £.2,767; the Clerk of the Papers, £.1,160; the Marshal, £.1,250; and the Clerk of the Lord Chief Justice, who receives from £.1,100, to £.1,400 per Annum: Besides these, there are Three Clerks of Nisi Prius, whose Net Annual Average Receipt amounts together to £.977: The Clerk of the Nisi Prius to the Lord Chief Justice in London and Middlesex, receives about £.655; and there are about Thirty other Officers, whose

* Supplement (L. 1. to 27.)

Receipts are in a descending Scale, from £.500 to Forty Shillings. The total Net Receipt of all these Officers is about £.22,000 per Annum.

In the COMMON PLEAS there are also about Forty Officers*; of whom the Three Prothonotaries have severally received, upon a Net Annual Average of the last Three Years, £.1,243, £.1,231, £.1,231; the Net Average Receipt of the Warden of the Fleet is stated at £.800 per Annum; the Receipt of the Custos Brevium is £455; none of the rest amount to £400 a Year, and Sixteen of them are upon a Scale descending from £.200 a Year to the lowest Sum that can be stated. The total Net Receipt of all these Officers is about £.10,000 per Annum.

THE COURT OF EXCHEQUER comprizes about Sixty Officers†, of which there are only Two, whose Salaries and Emoluments amount to £.1,000 and upwards; namely: The First Secondary in the Pipe Office, whose Net Receipt is £.1,050; and the Clerk of the Errors in the Exchequer Chamber, whose Net Profits may be stated to be about £.1,000; the King's Remembrancer receives £.870 per Annum, and the Deputy Remembrancer from Fees £.840, and the Sworn Clerks in that Office from £.768 to £.71, besides the Produce of Business transacted there by such of these and other Clerks as act in the Capacity of Solicitors. The Clerk of the Pipe's Net Average Receipt is £.630. Above One Half of the Officers belonging to this Court do not appear to receive so much as £.200 per Annum each, and several of them not so much as £.50 per Annum. Your Committee do not find that there exists on the Equity Side

* Supplement (M. 1. to 28)

† Supplement (N. 1. to 29.)

of the Court of Exchequer any Office established upon the same Footing, as that of the Accomptant General of the Court of Chancery, which has been found by Experience to afford the most perfect Security to the Cash of the Suitors. The total Net Receipt of all the Officers of this Court appears to be about £.15,000.

In the COURT OF GREAT SESSIONS OF WALES*, One of the subordinate Officers appears to receive £.700; there are Three others exceeding £.200 per Annum, and only Three more which exceed £.100 per Annum.

In the HIGH COURT OF ADMIRALTY the Offices of the Registrar and Marshal have risen during the present War to a very large Amount beyond their ordinary Receipt in Time of Peace†. In the Year 1792, the Registrar of the Courts of Admiralty, Prizes, and Delegates, received only £.111 as the total Net Profits of these Three Offices; and in the Year 1797, for the First Office he received £.10,340, for the Second £.1,024, but the Third did not produce £.20.

In the Year 1792, the Marshal of the High Court of Admiralty received only £.221. 18s. 6d.; and in the Year 1797, £.4,210.

The subordinate Offices in the PREROGATIVE COURT OF CANTERBURY are, the Registrarship, of which the Net Average Receipt has been £.2,780, and the other Four Offices from £.261 to £.30 per Annum.

In the COURT OF ARCHES‡, the largest Net Receipt of any of these Offices is £.63. The CONSISTORY

* Supplement (C. D. E. F.)

† Supplement (P. to 6.)

‡ Supplement (H. I.)

COURT OF LONDON has but Two Officers, of whom One has received £.302, and the other only £.15 per Annum, upon an Average of the same Period.

§. 2. IT is the Duty of Your Committee to state, in the next Place, what actual Increase or Diminution of Salaries and Emoluments has taken Place since the Year 1782 ; and upon this Head it does not appear, that there has been any Increase whatever in the Salaries of any of the Judges of the Courts of Westminster Hall, or of Great Sessions, since the Year 1782 ; but some Augmentation was made in the Year 1779 to those of the Chief Baron of the Exchequer and the Puisne Judges. The Judge of the High Court of Admiralty used to receive a Salary of £.400 in Peace, and £.800 in War ; but in December 1783, the Salary was increased to £.1,380 in Time of Peace, with an Addition of £.400 in Time of War ; it is paid by the Commissioners of the Navy.

With regard to Fees, there does not appear to have been any Variation, except what may have taken place in the total Amount received in right of each Office, which must necessarily fluctuate with the Increase and Decrease of the Business to be transacted ; and so far as the Returns laid before Your Committee furnish the Means of ascertaining the Fact, the Business of the COMMON LAW COURTS, and consequently the Emoluments of their Judicial and Ministerial Offices, seem to have been increasing since the Year 1782 till of late, when they have begun to decrease. In the EQUITY Courts they are represented to have been stationary. Nor does there appear to be any very material Variation in the CIVIL LAW Courts within this Period, except in the Admiralty, where the Circumstances of the War have

have produced a very large temporary Increase. Throughout the Courts of Great Sessions in WALES, the Decrease has been considerable, as might naturally be expected, from the greater Felicity of Intercourse which in modern Times has obtained between the principal Courts of Justice in the Metropolis and the remoter Parts of the Kingdom.

§. 3. IN considering the further Measures which it becomes the Duty of your Committee to submit to the Wisdom of the House, for the Reduction of the Public Expenditure and Diminution of the total Amount of the Salaries and Emoluments belonging to the Offices in Courts of Justice, Your Committee have been more than commonly anxious to keep in View that important Point of their Instructions, which requires that it be such Reduction only as it may be without Detriment to the Public Service.

1. At the same Time, therefore, that in reviewing Establishments of such high Antiquity and Dignity, they cannot but acknowledge the Truth of the Observation made by LORD BACON, that Time is the greatest of all Innovators, and must be counteracted by human Counsel : They have also thought incumbent upon them to govern their own Judgment, by the Maxims delivered upon the immediate Subject of their present Inquiries by an Authority most eminently entitled to their Attention and Confidence, that of LORD HALE, who after passing irreproachable through the most tumultuous Times; of which he had witnessed the Causes and the Consequences, was appointed after the Restoration to fill successively the Offices of Chief Baron of the Exchequer and Chief Justice of England.

Your

Your Committee, in perfect Coincidence with his Opinion, " that the Amendment of Things amiss timely, may " do very much good, and prevent very much Evil that " may otherwise ensue," have also endeavoured to keep in View those Conditions which in his Judgment were indispensable to the present Recommendation of any Changes ; namely ; 1st, " That the Change be demonstrably for the better." 2dly, " That the Change, " though most clearly so, be not in Foundations or " Principles, but in such Things as may consist with the " general Frame and Basis of the Government or Law." And 3dly, " That the Change be not too much at once, " or at least not more than the Exigence of the Thing " requires."

In Addition to these Considerations, and to the practical Changes which Lord Hale also proposed, as consistent with his own Principles of Amendment, Your Committee have looked to the more recent Recommendations submitted to the principal Commissioners, who superintended the Inquiries directed in 1732.

And beyond this, They have uniformly been of Opinion, as they had Occasion repeatedly to state in their Reports to the House last Year, that Public Faith and Justice to Individuals require that any Retrenchment or Reduction which may be thought expedient for the Public Service should be carried into Effect with a strict Attention to all present Rights of Office, which can render their Possession valuable, operating only upon future Vacancies as they shall gradually occur.

2. In examining the Establishments of the several Courts of Justice by this Standard, Your Committee have thought proper to lay down a marked Distinction
between

between those Offices which are executed in Person, and those whereof the Duties have either ceased, or are executed by Deputy. As to this latter Class of Offices, it is true, that the occasional Superintendence of the principal Officer may possibly in some Instances, and in some Degree, be important to the Public; but your Committee, conceiving at the same Time, that its practical Utility is not likely to be very frequent, think they may reasonably presume, that a Reduction in this Class might be gradually made, not only without Detriment to the Public Service, but with very great and important Advantages to the Public in Point of *Œ*economy, as well as of general Example.

These are the Considerations which your Committee find were chiefly relied upon by Lord Hale, in his own Times, with a View to practical Reduction in the Offices of the Court of Exchequer; and your Committee think the same Reasoning applies unanswerable to other Courts, wherever similar Circumstances exist.

In the Exchequer, Lord Hale recommended the Abolition of the Offices of Lord Treasurer's Remembrancer, Chief Clerk of the Pipe, Comptroller of the Pipe, King's Remembrancer, the Receiver and Remembrancer of First Fruits, Usher of the Exchequer, Chief Marshal, Chamberlain, and some of the Auditors; and his Observation upon them is this: " If these Officers are not necessary, why are they continued? If they are, why should they not be executed at the Charge only which accrues from the Deputy, and the Benefit of the nominal Officer, that doth nothing, be retrenched as a needless Charge?"

Carrying forward these Principles, Your Committee have accordingly applied them to all the Superior Courts of Justice, and they have annexed a List of such Offices as They conceive to fall within this Description in each of the Courts, leaving the practical Duties of these Offices undisturbed in the Hands of the several Deputies, and without in any Degree impairing those Salaries and Emoluments which are, by Experience, found to be sufficient for compensating the Services actually performed. The Net Annual Receipt, upon an Average of the last Three Years, derived from all the Offices which are returned, or proved to be executed by Deputy, (not including those which are hereditary) appears to be

In the Court of Chancery	- - -	£. 13,510
In the Court of King's Bench	- - -	6,277
In the Court of Common Pleas	- - -	1,063
In the Court of Exchequer	- - -	4,151
In the Courts of Great Sessions for Wales		1,878

Total per Annum - £. 26,879

In looking to the Comencement and progressive Growth of this Fund, it is material to remark, that the Number of Offices to fall in is between Sixty and Seventy, whereof between Thirty and Forty are not liable to be affected by the reversionary Grants, and are under the Patronage of other Offices, whose Tenure is not for Life: And although some may have been included in the preceding Enumeration, which upon further Investigation it may be thought more expedient to preserve, yet there is great Probability that others may have been omitted, which are substantially within the Description
of

of those which might be properly suppressed in part or in the whole, and especially such as are holden by several Persons conjointly, whereof one becomes virtually the Deputy to the others, who render no Service whatever for the Emoluments which they receive.

Besides these, there are some Offices in the Ecclesiastical Courts, and in the High Court of Admiralty, of the same Description, which Your Committee reserve for Notice in another Point of View: But they have purposely forbore to include in the preceding Enumeration the Two Chief Justiceships in Eyre, conceiving, that for the Reasons similar to those which They have assigned upon a former Occasion *, it may, perhaps, be wise to preserve Offices of such Rank and Dignity in the State for the Reward of eminent Services in high Public Stations, or as they may afford the honourable Means of compensating the Service of those who fill useful or laborious Offices, from which they derive no Emoluments whatever. The same Considerations apply still more strongly to the Chancellorship of the Duchy of Lancaster, which (besides other Circumstances peculiar to itself) is invested with several important Duties in the Administration of the Duchy and its Revenues.

3. From the Salaries and Emoluments of the several Offices, as they gradually fall in at the Expiration of their respective Grants, a large Fund might evidently be formed, by requiring the Deputies who now execute the Duties, to pay thenceforth into it the same Sums which they are now accustomed to render to their re-

* Report XXII.

pective Principals ; and it might be further expedient to require an Annual Account of the Fund itself to be laid before Parliament.

To what Objects such a Fund might be most properly applied may admit of great Deliberation ; but it will be sufficient for Your Committee to suggest some of the most urgent Claims which present themselves.

First, It would evidently promote the Public Service, in the Administration of Justice, and materially contribute to maintain its Dignity, if those efficient Offices of High Rank and Trust in the Courts of Law or Equity, which may now be deemed to have an inadequate Provision, should receive some Augmentation to their Appointments ; and this Fund would furnish the Means of accomplishing it, without any additional Charge upon the Public, though perhaps less speedily in its Beginnings than such an immediate Claim may be thought to require. The Language of Parliament, in the several Statutes for augmenting the Salaries of the Lord Chief Baron of the Exchequer, and the Puisne Judges of the several Courts of Westminster Hall, expressly declares the Propriety of establishing some specific Fund for this Object ; although the only particular Fund created for it has been long since consolidated with the Rest of the Public Revenue. And Your Committee, in Confirmation of the Propriety of such a Measure, beg leave to remark, that about Thirty Years ago an Augmentation was made by Parliament to the Salaries of the Masters in Chancery out of that Fund, which is ordinarily termed the Dead Cash of the Court ; and from the same Fund it may be still proper to supply any further Augmentation which their Salaries may be thought to require.

Another

Another Object of great Importance to the Public Interests has occurred to Your Committee, which might also be provided for out of such a Fund as is now proposed; namely, the Supply of a sure, adequate, and honourable Provision for all Persons whose Length of Service may entitle them, or whose Age or Infirmities may oblige them, to retire from the laborious Duties of Judicial Stations; and by such an Arrangement for their Superannuation, all Charges of this Nature would be defrayed in Ease of the Civil List and Exchequer. A similar Provision for the Masters in Chancery, which, from the Nature of the Duties incident to their Offices, is an Object of similar Importance to the Public, might not improperly be drawn out of that particular Fund from which their Salaries have been augmented.

Another Object to which such a Fund might and ought to be applied, would be the Compensation due to those Judicial Offices which at present possess by Law a valuable Patronage in Disposal of some of the Ministerial Offices in their respective Courts. Your Committee have already represented the Obligations of Justice and Public Faith towards the present Possessors of such Rights of Enjoyment or Patronage, and that none such should be disturbed during their own Tenure; but if hereafter it should be thought expedient to suppress any Part of those Offices, and apply the Profits to the general Support of the Judicial Establishments, it might nevertheless be proper, on Public Grounds, to give to the Two Chief Justiceships a large and certain Increase of Salary out of the Profits of such suppressed Offices, in lieu of the casual and precarious Advantage which they have hitherto derived from these Rights. The
Judgment

Judgment of Parliament on the Property of giving fixed Salaries to Judicial Offices, instead of any precarious Emoluments, has been manifested by a Law of the present Reign, for regulating the Office of Master of the Rolls; and Your Committee think this to be a wise Principle, and a salutary Precedent. It is in the same Point of View also that the Sinecure Offices in the Ecclesiastical Courts may be fairly considered; for in all these Instances, the Interests of the State require that the high Offices to which these Rights are annexed, should hold them as the Means of maintaining that Dignity which it is the Policy of the Constitution to maintain; and this Object can never be effectually secured, whilst in every Case it depends upon indefinite Accident, whether the Person who holds the Office should ever reap this Portion of the Reward which is designed for him by this Country; and where it may continually happen that those who serve the Public the longest may be the least benefited, and those who serve it for the shortest Term may eventually carry off the largest Share of this Species of Remuneration, which seems to be in every Way so unsuited to its Purpose.

A further Object, and perhaps, of the most permanent Benefit to the Public, to which such a Fund might be applied, would be the Correction of any such Proceedings in Courts of Justice, as by course of Time may be found in various Instances to be burthenfome to the Suitors without advancing Justice; and which, nevertheless, could not be wholly done away without providing an Indemnification to Offices, which are in other Respects absolutely necessary, although materially supported at present by the Emoluments derived from those particular Proceedings. It may suffice, in this Place, as to
the

the Common Law Courts, to advert to the existing Practice of Proceedings in Error, which furnish at present a very considerable Share of the Emoluments annexed by our Ancestors to the Offices of Chief Justice in the Courts of King's Bench and Common Pleas. And when it is seen by the annexed Returns, that out of 1,809 Writs of Error, which were sued out in the Three last Years, only Twenty were actually argued, and that in most of the other Cases Justice was delayed for nearly Twelve Months, and the Object of the Suit exposed to the Risk of being lost by the intermediate Insolvency or Death of the Parties, there can be little Doubt that the Aid of such a Fund to procure the Redress of such a Grievance must be highly desirable; and the more so, as at present this Engine of Delay constitutes perhaps the only considerable Evil of that Description which can be imputed to the Administration of Justice under the Common Law of England.

The Delay and Expense of Traverses upon Indictments for Misdemeanors are indeed a Grievance of the same Species, though different in Degree, and might be obviated by similar Means.

And possibly it might not be thought improper in other Courts, such as the High Court of Admiralty, to apply the Profits of such Offices as are now executed by Deputy to the Formation of a general Fund for similar Purposes; retaining the Fees themselves, where their total Amount is considerable, at the same Time that their Pressure is light upon the Suitors; and abolishing the Fees in those Instances where the Objections to their Continuance outweigh the Benefits to be derived from
their

their Accumulation for the Public Use; a Consideration which applies very strongly to the Poundage Fees deducted from the Proceeds of the Sale of all Ships and Cargoes brought into the Court of Admiralty in the Course of Litigation, and which Poundage Fees, belonging to the several Offices of Registrar and Marshal, amounted in the Year 1797 to no less than £.6,858.

As Parliament has also thought it expedient that Public Buildings should be erected for transacting the Business belonging to many important Offices of the Executive Government, possibly it might not be deemed an improper Application of the Surplus Produce of such a Fund as is here proposed, if at any convenient Season some Portion of it were applied to the Erection of Edifices for the Accommodation of the Judges in the Multiplicity of Business which they have to transact out of Court, and also for the Accommodation of the Suitors, by concentrating the Public Offices of each Court, which are at present scattered in different Buildings belonging to private Owners, and in many Respects highly inconvenient to the Public. Considerations like these have been already thought to deserve the Interposition of Parliament in the Instance of the Court of Chancery; and large Sums have been repeatedly granted out of the Fund called the Dead Cash of that Court, for the very Purpose of erecting the Buildings which are now in Use, as an important Object of Public Accommodation.

Your Committee have thus far entered into the Nature of those Objects, for which it appeared to them

them that Reduction and Retrenchment might be made most profitably to the Public; by the Suppression of Offices which may be deemed comparatively inefficient. With Regard to those, however, which are efficient, they think also that some Reduction of Expenditure might very possibly take place without any Detriment, and even with much Benefit, to the Public Service. Of this Sort would be the Retrenchment which might be effected by a gradual Consolidation of the Four Judicatures of Wales into One Circuit; the Extent whereof would be less than some of the present Circuits of England; and, as the Charge upon the Exchequer for the Salaries to the Eight Judges of Great Sessions for Wales amounts to £.6,580 per Annum, besides several other small Patent Salaries to certain Circuit Offices, such a Measure may deserve Attention. And it is still further to be remarked, that if it were thought consistent with a liberal and enlightened Policy, to allow such a Salary to all the Judges of England as might render this particular Reduction no longer important merely as a Measure of immediate Economy, Your Committee conceive, nevertheless, that it would become substantially and ultimately a Measure of Economy, if by such a Consolidation the Public could, without any further Expence, acquire the further Services of such an additional Number of English Judges * as might assist in carrying on, without Interruption,

* Edw. VI. increased the Number of Judges of the Court of Common Pleas, from Three to Six, and afterwards to Seven. Edw. the III^d. raised it to Nine. Richard the II^d. appointed Five. Hen. the VIth. changed the Number Four Times. Edward the IVth. reduced it to Four. See DUGDALE Orig. JURID. Ch. 18. — James the Ist. added a Fifth Judge to the

terruption, the Business of the Court of Chancery, during the occasional and necessary Absence of the Lord Chancellor, and afford a further Assistance, which would be highly useful, upon the Rota at the Old Bailey, and for the Dispatch of Business at the Spring Assizes upon Three Circuits, which according to the Usage of Modern Times are supplied only by One Judge upon each at that Season of the Year.

It having been long conceived by many Persons, whose Opinions are of considerable Weight upon these Subjects, that the Administration of criminal Justice upon the Circuits in England would receive essential Aid from the Appointment of some Officer who might act as a Deputy Attorney General for the Crown, in superintending the regular Conduct of all Prosecutions: (an Institution which subsists upon the Circuits in Scotland) Your Committee beg Leave to suggest upon this Occasion, that if on mature Deliberation any similar Institution should be thought expedient for the English Circuits, the Means of defraying the additional Charge incident to it, might also be derived from the Reduction of that Expenditure which is now employed to maintain the Judicatures of Wales.

With regard to the subordinate and ministerial Offices, which though efficient, may require further Examination

Courts of King's Bench and Common Pleas, "That the Circuits "might always be fully supplied with Judges of the superior Courts." LORD COKE, PREF. 4 REP.—Charles the II^d. added a Fifth Judge to the Common Pleas, to make up for the Absence of One, who still retained his Office. See SIR THOMAS RAYMOND, REP. FO. 475.

amination and Reduction, Your Committee do not feel their Means or their Leisure competent to pursue the Inquiry to any greater Length; but They think it their Duty to avail themselves of the same Authority, and the same Lights as they have hitherto used, in pointing out upon this Head also the general Course of what may remain to be done. The Measures recommended by Lord Chief Justice Hale are, “ 1st, To reduce the Perquisites of these Offices to such a Medium as may be sufficient for them that execute the Business. “ 2dly, To allow no such Offices to be executed by Deputy, but to require that the Persons appointed to them should be such as are educated, and experienced to fill them. “ 3dly, To enforce the Prohibition against the Sale of any Offices whatever, concerned in the Administration of Justice,” namely, by repealing those Provisions in the Statute of Edward the Sixth which form any Exception to its general Operation: And, upon the subsequent Grant of any of these Offices, such as were deemed to have Emoluments beyond the Merit of their Services might be charged with some proportionate and Annual Contribution in Aid of the general Fund. Many further Regulations when these Matters were submitted in Detail to the principal Commissioners in the Year 1740; and such of them as appear to be the most deserving of Attention are subjoined to this Report.

In Conclusion; Your Committee submit these several Considerations to the House, conceiving that the general Effect of the Measures which they have presumed to suggest may be obtained without Prejudice to any

existing individual Rights whatever ; and that if carried into Execution, They would be highly conducive to the Public Service in the Administration of Justice ; at the same Time that they tend directly to accomplish the Purposes of Public Œconomy,

June 26th, 1798.

Supplement.

Supplement (A.)

A LIST of the OFFICERS belonging to the Superior
COURTS of JUSTICE in England and Wales.

I. The HIGH COURT of CHANCERY.

The LORD HIGH CHANCELLOR of GREAT BRITAIN.

The MASTER of the ROLLS.

The Masters.	Secretary of the Commissions.
Accomptant General.	Secretary of the Commissions of
The Office of Register.	Bankrupts.
Register of Affidavits.	Clerk of the Inrolments in Bank-
Examiners Office.	ruptcy.
Office of Six Clerks.	Office for the Execution of the
Sworn Clerks.	Laws and Statutes concerning
Writing Clerks.	Bankrupts.
Clerks of the Inrolments.	Receiver of the Fines.
Clerk of the Hanaper.	Lord Chancellor's Secretary of
Petty Bag Office.	Decrees and Injunctions.
Prothonotary.	Secretary of Lunatics.
Cursitors.	Clerk of the Custodies of Ideots
Subpœna Office.	and Lunatics.
Sixpenny Writ Office.	Serjeant at Arms.
Chaff Wax.	Messenger, or Pursuivant.
Scaler.	Secretary of the Briefs.
Usher of the Court.	Clerk of the Briefs.
Purse Bearer.	Secretary of the Appeals.
Lord Chancellor's Principal Se-	Clerk of the Appeals*.
cretary.	Gentlemen of the Chamber at-
Secretary of the Presentations.	tending the Great Seal.

* N. B. By Return to the Committee this Office is said not now to exist.

Supplement (A.) *Continued.*

Usher of the Hall at Lord Chancellor's.	Clerk of Dispensations and Faculties.
Cryer of the Court.	Masters in Chancery Extraordinary in the Country.
Warden of the Fleet's Deputy, or Lord Chancellor's Tipstaff.	Chief Secretary of the Master of the Rolls.
Door-keeper of the Court.	Secretary of Causes at the Rolls.
Keeper of the Court.	Secretary of Decrees and Injunctions at the Rolls.
Keeper of Records in the Tower.	Clerk of the Chapel at the Rolls.
Clerk of the Crown.	Usher of the Hall at the Rolls.
Clerk of the Letters Patent.	Porter at the Rolls.
Examiner of the Letters Patent.	
Clerk of the Leases*.	

* N. B. By Return to the Committee this Office is said not now to exist.

Supplement (A.) *Continued.*

II. The COURT of KING's BENCH.

The LORD CHIEF JUSTICE of ENGLAND.

THREE PUISNE JUDGES.

Chief Clerk.
 Secondary.
 Clerk of the Rules.
 Clerk of the Papers.
 Clerk of the Doggetts.
 Clerk of the Declarations.
 Clerk of the Common Bails,
 Estreats, and Posteads.

Signer of the Writs.
 Clerk of the Treasury, and Custos
 Brevium and Recordorum.

Clerk of the Custos } In the Inner
 Brevium. } and Upper
 Treasury.
 } In the Outer
 Treasury.

The Clerks of the Nisi Prius.
 Signer of the Bills of Middlesex.
 Book Bearer.

Clerk of the Errors.

Sealer of the Writs.

Clerk of the Lord Chief Justice for
 transcribing Records of Nisi
 Prius.

The Judges Clerks.

Filazer, Exigenter, and Clerk of
 the Outlawries.

Usher and Cryer.

Deputy Cryers.

Deputy Ushers.

Deputy Keeper of the Court.

Keeper of Westminster Hall.
 Associate and Marshal at Nisi Prius
 in London and Middlesex.
 Clerk of Nisi Prius in London and
 Middlesex.
 Cryer at Nisi Prius in London and
 Middlesex.

THE CROWN OFFICE.

Master of the Office.
 Secondary.
 Clerks.
 Clerk of the Rules.
 Examiner.
 Calendar Keeper,
 Clerk of the Grand Juries.

KING's BENCH PRISON.

Marshal of the King's Bench
 Prison.
 Deputy Marshal.
 Clerk of the Papers.
 Chaplain.
 Clerk of the Day Rules.
 Turnkey on the Master's Side.
 Turnkey on the Common Side.
 Tipstaffs.

Supplement (A.) *Continued.*

III. The COURT of COMMON PLEAS.

The LORD CHIEF JUSTICE.

THREE PUISNE JUDGES.

Custos Brevium.
 The Three Prothonotaries.
 Their Secondaries.
 Clerks of the Judgments.
 Clerks of the Doggetts.
 Clerk of the Reversals.
 King's Silver.
 Chirographers.
 Filazers.
 Clerk of the Treasury, Clerks of
 the Juratas, and Treasury
 Keeper.
 Return Office, and Office for In-
 rolment of Writs for Fines and
 Recoveries.
 Seal Office.
 Clerk of the Essoigns.
 Clerk of the Juries.
 Clerk of the Warrants, Inrol-
 ments, and Estreats.
 Chief Proclamator.
 Four Cryers of the Court.
 Cryer to the Lord Chief Justice
 in London and Middlesex.
 Porter of the Court.
 The Judges Clerks.
 Clerk of the Errors.
 The Exigenter.
 Clerk of the Outlawries.
 Clerk of the Superseadeas.

Associate to the Lord Chief Justice
 in London and Middlesex.
 Marshal to the Lord Chief Justice.

FLEET PRISON.

Warden of the Fleet Prison.
 Clerk of the Inquiries and Secu-
 rities to the Warden of the
 Fleet Prison.
 Clerk of the Papers and Rules of
 the Fleet Prison.
 Tipstiffs.

Westminster Hall Keeper.

Prothonotary.	} For the County of Mon- mouth.
Secondary.	
Clerk of the Judgments.	
Clerk of the Doggetts.	
Exigenter.	
Clerk of the Juries.	
Filazer.	
Clerk of the Reversals.	
Court Keeper.	

N. B. The above Officers were returned under the Commission of 1732, but there do not at present exist any such Officers distinctly acting for the County of Monmouth.

IV. The

Supplement (A.) *Continued.*

IV. The COURT of EXCHEQUER.

The CHANCELLOR, and
 UNDER TREASURER.
 The LORD CHIEF BARON.
 THREE BARONS of the COIF.
 CURSITOR BARON.

LORD TREASURER's REMEMBRANCER's OFFICE.

Remembrancer.
 His Deputy.
 First Secondary.
 Second Secondary.
 Filazer.
 Sworn Clerks.
 Bagman.
 Side Clerks.

KING's REMEMBRANCER OFFICE.

The Remembrancer.
 Deputy Remembrancer.
 First Secondary.
 Second Secondary.
 The Eight Attornies or Sworn Clerks.
 Chief Usher of the Court of Exchequer.

OFFICE of PLEAS.

Clerk of the Pleas.
 Four Attornies.
 Secondary.
 Side Clerks.
 Bag Bearer.

PIPE OFFICE.

Clerk of the Pipe.
 His Deputy.
 First Secondary.
 Second Secondary.

Attornies or Sworn Clerks.
 Clerks of the Leafes.
 Under Clerks.
 Porter Bag.
 Bagman.
 Comptroller of the Pipe.
 His Deputy.
 His Under Clerks.
 Clerk of the Foreign Escreats.
 Clerk of the Nichills.
 Foreign Appofer.
 Surveyor of the Green Wax.
 Secretary of the Chancellor Sealer.
 Clerks to the Barons.
 Examiners.
 Messengers.
 The Four Ushers.
 Marshal of the Court.
 Marshal and Associate to the Lord Chief Baron.
 Cryer.
 Tipstaffs.
 Court Keeper.
 Clerk of the Errors in the Exchequer Chamber.

FIRST FRUITS and TENTHS OFFICE.

Remembrancer.
 His Sworn Clerks.
 Receiver.
 Comptroller.
 Clerk of the Augmentation.
 Cursitor Baron's Clerk.

Supplement (A.) *Continued.*

V. CIVIL LAW COURTS.

1. COURT OF ADMIRALTY.

Judge.

Registrar.

Marshal.

Cryer.

2 PREROGATIVE COURT.

Master, Keeper, or Commissary.

Registrar.

Record Keeper.

Clerks to the Registrar.

Apparitor.

Scaler.

3. COURT OF ARCHES.

Judge or Dean.

Registrar.

Astuary.

Beadle.

4. COURT OF DELEGATES.

Judges.

Registrar.

Cryer.

Supplement (B.)

AN ACCOUNT of the SALARIES and EMOLUMENTS, &c. of the
Lord High Chancellor of Great Britain, &c.

	Gross Receipt.						Deductions, 1797, Taxes, &c.	Net Receipt, 1797.				
	1797, Salary.			1797, Fees.								
	£.	s.	d.	£.	s.	d.	£.	s.	d.			
The Lord High Chan- cellor of Great Britain	5,000	—	—	5,869	17	11	925	—	—	9,944	17	11
The Master of the Rolls	—	—	—	—	—	—	—	—	—	3,587	4	2
The Lord Chief Jus- tice of the Court of King's Bench	4,000	—	—	2,399	5	9½	1,589	16	3	4,809	9	6½
1st Puisne Judge	2,400	—	—	562	1	11	732	13	5	2,229	8	6
2d Puisne Judge	2,400	—	—	547	19	—	896	13	—	2,051	6	—
3d Puisne Judge	2,400	—	—	551	15	11	899	10	2	2,052	5	9
The Lord Chief Jus- tice of the Court of Common Pleas	3,500	—	—	2,024	10	9½	946	—	2	4,578	10	7½
1st Puisne Judge	2,400	—	—	404	2	11	736	1	—	2,068	1	11
2d Puisne Judge	2,400	—	—	417	4	11½	717	18	3	2,099	6	8½
3d Puisne Judge	2,400	—	—	412	18	6	657	4	6	2,155	14	—
The Chancellor of the Exchequer	1,800	—	—	571	8	10	524	2	9	1,847	6	1
The Lord Chief Baron	3,500	—	—	323	—	—	872	15	4	2,950	4	8
1st Puisne Baron	2,400	—	—	293	11	1	831	4	7	1,861	6	6
2d Puisne Baron	2,400	—	—	357	8	8	1,011	13	8	1,755	15	—
3d Puisne Baron	2,400	—	—	406	2	8	926	13	—	1,879	9	8

Memorandum.

In the Total of Fees, are included all those received by the Two Chief Justices, the Chief Baron, and the Puisne Judges, upon Business in Court, and at Chambers, and upon the Circuit; besides the Profits upon the Proceedings in Error, from which the Chief Justice of the Court of King's Bench received, in 1797, £.1,434. 15s. 6d. and the Chief Justice of the Common Pleas £.733. 3s. 11d.

The Deductions comprehend Taxes, and all Expenses whatever incurred at Chambers, or upon the Circuit; except that the Chief Justice of the Common Pleas has declined to state any Deduction for Circuit Expenses.

Supplement (C.)

An ACCOUNT of the GREAT SESSIONS in the Counties
of CHESTER and FLINT.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				<i>£. s. d.</i>
His Majesty's Justice of the Counties of Chester and Flint	James Adair	By the King,	During good Behaviour,	954 7 5
His Majesty's other Justice	Francis Burton	Do.	Do.	510 14 9
The King's Attorney	Hugh Leycester	Do.	During the King's Pleasure	88 12 8
Prothonotary and Clerk of the Crown	Bagot Read	Do.	Two Lives.	320 3 7
Register for Flint only	Tho. Morgan	By the Chief Justice,	During Pleasure,	4 7 2
Marshal	Tho. Bennion	Do.	Do.	68 5 5
Clerk of Indictments, Cryer	Moses Mills	Do.	Do.	97 5 0
Clerk & Trainbearer to Chief Justice	William Jones	Do.	Do.	25 9 9
Do. to the other Justice	Tho. Oliver	By other Justice	Do.	5 6 8

An ACCOUNT of the Court of GREAT SESSIONS for the
Counties of DENBIGH and MONTGOMERY.

His Majesty's Justice of the Counties of Denbigh & Mont- gomery	James Adair	By the King,	During good Behaviour,	
His Majesty's other Justice	Francis Burton	Do.	Do.	
The King's Attorney	Hugh Leycester	Do.	During Pleasure.	
Prothonotary and Clerk of the Crown	Tho. Morgan	Do.	Three Lives,	146 17 4
Register	Tho. Morgan	By the Chief Justice,	During Pleasure,	4 7 2
Marshal	Tho. Bennion	Do.	Do.	68 5 5
Clerk of Indictments, Cryer	Moses Mills	Do.	Do.	
Compounder of Fines	John Locke	By the King,	31 Years from the 5th April 1783.	519 1 8
Clerk & Trainbearer to Chief Justice	William Jones	} See Return for Chester and Flint.		
Do. to the other Justice	Thomas Oliver			

Supplement (D.)

An ACCOUNT of the Court of GREAT SESSION, for the Counties
of MERIONETH, CARNARVON, and ANGLESEA.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Judge	Tho. Manners Sutton	By the King,	For Life.	Received no Salary in 1797. 673 14 —
Judge	Thomas Potter	Do.	Do.	
Marshall	Edward Anwyl	Chief Judge	Pleasure.	
Register in Chancery	Edward Anwyl	Do.	Do.	

A RETURN from the PROTHONOTARY's OFFICE, of
the NORTH WALES Circuit.

Prothonotary and Clerk of the Crown	Thomas Lord Newbo- rough,	The King,	His Life.	70 — —
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Supplement (E.)

An ACCOUNT of the Court of GREAT SESSIONS in the Counties
of CARMARTHEN, PEMBROKE, and CARDIGAN.

Judge	John Lloyd	By the King	Life	673 14 —
Judge	Wm. Grant	Do.	Do.	673 14 —
Marshall	J. Bicknell	Chief Justice	Pleasure	30 — —
Register in Chancery	J. Bicknell	Do.	Do.	
Attorney General	W. Phillips	—	Do.	
Crier	Tho. Allen	Chief Justice	Do.	
Prothonotary and Clerk of the Crown	Henry Mathias	By the King	For Life	637 9 —
Secondary and De- puty Clerk of the Crown	Richard Foley	The Prothonotary	The Prothono- tary's Patent	100 — —
Chancery Clerk	Herbert Lloyd	W. Grant, C. J.	Pleasure.	10 — —
Chamberlain	Herbert Lloyd	By the King	Do.	74 — —
Curfitor	Herbert Lloyd	Do.	Do.	35 — —

Supplement (F.)

An Account of the Court of GREAT SESSIONS in the Counties
of BRECKNOCK, RADNOR, and GLAMORGAN.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				<i>£. s. d.</i>
His Majesty's Justice	G. Hardinge	By the King	Good Behaviour	793 19 —
His Majesty's other Justice	Abel Moysey	Do.	Do.	675 — —
Prothonotary	John Eyre	Do.	For Life	245 — —
Clerk of the Crown	Do.	Do.	Do.	5 — —
Deputy Prothonotary	Wm. Wilkins	By the Prothonotary	Good Behaviour	150 5 4
Deputy Clerk of the Crown	Do.	Do.	Do.	Part of the above
Register and Marshal	Hugh Bold	By His Majesty's Justice	During Pleasure	63 8 5
Curfitor	Thomas Bold	The Chamberlain of Brecon	Do.	74 16 —
Chancery Clerk	Walter Churchey	His Majesty's Justice	Do.	4 2 4
Other Chancery Clerk	Char. Morgan	His Majesty's other Justice	Do.	7 5 4
Clerk of Indictments and Cryer	Theoph. Jones	His Majesty's Justice	Do.	10 — —

Supplement (G.)

HIGH COURT OF ADMIRALTY.

RETURN of Sir JAMES MARRIOTT, JUDGE of the said COURT.

Lieutenant of the High Court of Admiralty of Eng- land	Sir James Marriott	By the King	Good Behaviour	3,910 16 10
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Supplement (H. 1.)

AN ACCOUNT of the PREROGATIVE COURT of the
ARCHBISHOP OF CANTERBURY.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Master Keeper or Commiffary	Rt. Hon. Sir W. Wynne, Knt.	Archbishop of Canterbury.	For Life	£. s. d. 1,903 4 7
Registers	R. Richards, Esq. Rev. George Moore Chs. Moore, Esq.	Do.	Do.	2,737 17 6
Assistant Clerks to the Registers	J. Torriano Wm. Moore H. Stevens J. Askew Rt. Jenner	The Registers	During Pleasure	215 16 8 106 13 2 283 16 8
Apparitor	G. Marshall	By the Judge	Do.	133 4 7 30 — —

GENERAL BUSINESS.—The Judge is to hear and determine all Causes as to the Validity of Wills, and Questions agitated as to the Right of Administration and Distribution of Personal Estates.

The Registers, by their Deputies, attend on Court Days, and enter the Minutes and Decrees of the Court, and sign all Business passed through the Office.

The Apparitor to serve all Processes from the Court.

Supplement (H. 2.)

AN ACCOUNT of the COURT of ARCHES of the
ARCHBISHOP OF CANTERBURY.

Dean	Right Hon. Sir W. Wynne, Knt.	The Archbishop	For Life	8 9 11
Surviving Register	Henry Stevens	Do.	Do.	48 6 7
Seal Keeper	James Townley	The Dean	Pleasure	— 9 10
Apparitor	Geo. Marshall	Archbishop	For Life	5 — —

Supplement (H. 2.) *Continued.*

The Business of the Court is to determine all Appeals from the Consistory Courts of the several Bishops within the Province of Canterbury; and to take Cognizance of Causes concerning Legacies left by Wills proved in the Prerogative Court of Canterbury.

The Dean is the Judge presiding in the said Court of Arches.

The Register's Business is to attend the Court, to set out the several Causes in the Court Book, and take down in Writing the several Assignations and Decrees of the Judge; and also to take Care of the Archives and Records of the said Court.

The Seal Keeper has Custody of the Seal, and his Business is to seal all the Instruments of the Court, which must necessarily pass under the Seal.

The Apparitor attends the Court when the Court is sitting, and serves all the Processes which issue under the Seal of the Court.

Supplement (I.)

An ACCOUNT of the CONSISTORY COURT of the
BISHOP OF LONDON.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Judge -	Sir Wm. Scott, Knt. Rev. Dr. Anty. Hamilton, and the Hon. R. Ryder	Bishop of London Do. Do.	For Life Do. Do.	£. s. d. 183 10 6 252 10 5 15 — —
Registrars -				
Apparitor -	Thos. Porteus	Do.	Do.	

General Business of the Court.] The Judge to hear and determine all Causes of Ecclesiastical Cognizance, arising within the Diocese of London, which are numerous, and many of them of considerable Weight and Importance.

The Registrars, by their Deputy, attend on Court Days, and enter the Minutes and Decrees of the Court, and sign and record all the Business passed through the Office.

The Apparitor to attend the Court, and serve all Processes therefrom.

RETURNS

Supplement (K. I.)

RETURNS from the COURT OF CHANCERY.

An Account of the Office of MASTERS IN CHANCERY, and
ACCOUNTANT GENERAL of the said Court.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				£. s. d.
Next the Judges	P. Holford	Lord Chancel. Hardwick	For Life expressly	1,857 15 1
	W. Graves	Lord Keeper Henley	—	1,537 — 6
	E. Leeds	Lord Chancel. Apſley	—	1,318 17 2
	W. W. Pepys	Lord Chancel. Bathurst.	—	1,059 2 4
	John Ord	Do.	—	1,861 17 4
	John Wilmot	Lord Chancel. Thurlow	—	1,041 1 8
	A. Popham	Do.	—	1,110 12 —
	John Spranger	Do.	—	1,532 4 5
	Nicholas Smith	Lord Chancel. Loughborough	—	1,238 17 9½
	John Simeon	Do.	—	1,599 4 8

The Nature of the Fees.] They are many of them immemorial, and what are taken at present have been sanctioned and regulated by solemn Enquiry (in consequence of an Address from the House of Commons, under a Commission issued from the Crown) in the Year 1743, when Lord Hardwick was Chancellor, and Mr. Forster Master of the Rolls; since that Time no Variation has been made *.

Duty.]

* EXTRACT from the Report of the Commissioners, in the Year 1740, respecting the Masters in Chancery and their Fees.

We are of Opinion no Authority is given to us by the Commission to take away or reduce such legal Fees, neither does it appear to us to be reasonable to diminish the lawful Profits of the Masters Offices, the same not being at present equal to the Rank, Trust, and Attendance, belonging to these Offices, as appears to us by the following Certificate of the Jury :

Supplement (K. 1.) *Continued.*

Duty.] Three of the Masters sit in Court with the Lord Chancellor every Day during each Term, and Two on every Day during the Sittings after each Term; Two also sit with the Master of the Rolls, when Causes are heard before him either in or out of Term; and when a Judge sits for the Chancellor, Two Masters must necessarily sit with him during the whole Time, and must concur in, and sign the Decree, otherwise it is not valid.

The Masters execute all Orders and References made to them in Causes, Bankruptcies, and Lunacies, report their Judgment upon all Questions of Law or Fact which are referred to them, and their Judgments are final, unless altered upon Appeal to the Chancellor or Master of the Rolls, and which must be made in the Shape of Exceptions to their Report, and duly filed.

They also attend in the House of Lords during the sitting of Parliament. Formerly they were summoned by Writ, but they now attend without Writ. They carry Bills and Agreements to the House of Commons, and any Message the Lords may have to send to the assembled Commons, except in great and particular Cases, where the Judges are employed for that Purpose.

General

The CERTIFICATE of the JURY, Tuesday, March 18th, 1734.

At a Meeting of the Jury for inquiring into the Offices and Fees of the Masters in Chancery and other Offices,

Agreed, That Mr. Dixon, &c. or any Four of them, do attend the Right Honourable the Lord High Chancellor, and his Honour the Master of the Rolls, with Copies of our Presentment; and that when they attend his Lordship, they humbly represent to him—

“ That considering the Rank the Masters in Chancery bear in the Supreme Court of Justice in Westminster Hall, the Qualifications requisite for the due Execution and Discharge of their Office, which is of such great Trust and Consequence to the Suitors, and in regard to their constant Attendance they are obliged to, for the necessary Dispatch of the Business of their Office, and the Expences incident thereto, we are humbly of Opinion, that the present Salary allowed by the Crown, and the lawful Fees belonging to their Office, are not an adequate Recompence to them;

“ But we are humbly of Opinion, That it may be reasonable, by some Regulation to be made by a proper Authority, to take away the Fees due to the Masters on Warrants, and to give them an adequate Compensation in lieu thereof by some other Means; and if that should be judged proper to be done, to lay down some Rules for preventing the like consequential Expences being continued on the Suitors after such new Regulation.”

Supplement (K. 1.) *Continued.*

General Business of their Office.] To execute the Duties above specified;

The more Common Parts of it are,

To look into and consider of the Sufficiency and Pertinency or Scandal of Bills, Answers, and Examinations, and other Proceedings in Chancery.

To inspect and report upon Titles of Estates.

To settle Conveyances where Parties differ.

To administer Assets, and decide on litigated Debts.

To take Accounts.

To appoint Guardians to Infants, and Committees to Lunatics, and settle proper Maintenances for them.

To appoint Receivers to Estates belonging to them, or to Suitors, pending a Litigation.

To approve of Proposals for the Marriage of Infants, and to see proper Settlements made on them.

These are the Chief Heads of Business in the Office; there are others which it might be tedious to enumerate.

Attendance.] All the Masters must attend every Day in Westminster Hall, on the Trial of a Peer before a Lord High Steward, and Two of them are required to attend in the House of Lords during every Day of the Sitting of Parliament; and they attend at their Offices during the whole Time the Court of Chancery is open for Business, which, with short Intervals, is from the latter End of October until the latter End of July or Beginning of August; and, as before stated, either Three or Two of them must attend in Chancery and at the Rolls during the Terms, and the Sittings after them, whilst those Courts hear Causes; and they attend Coronations and Processions of State,

Supplement (K. 2.)

AN ACCOUNT of the Office of MASTER IN CHANCERY and
ACCOUNTANT GENERAL of the said Court.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Master in Chancery. Next the Judges.	Thomas Walker	Edward Lord Thurlow	For Life	£. s. d. 1,204 — —
Accountant General	Do.	Do.	During Plea- sure of Court	for both Offices

Duty.] Constant and extensive.

Attendance.] Daily, from Nine to Two in the Morning, and from Four to Seven in the Evening, at the Accountant General's Office.

Attendance.] In turn with other Masters at the House of Lords, when sitting, to carry Messages to the Commons, and at the Public Office, to administer Oaths.

The Accountant General must attend every Day at the Office; he also goes Three Days a Week, and often Five or Six Days, along with his First Clerk, to the Bank, South Sea House, and East India House, and to every Office (above Ten more) where the Suitors of the Court have Property, to execute the Orders of the Court of Chancery; and while at the Bank, to report to the Bank every Transaction of Acceptance or Transfer done on that Day, immediately after it is done, and before he returns from the City.

Supplement (K. 3.)

15th March 1798.—The EXAMINATION of JOHN DICKINS, Esq. Senior Register of the Court of Chancery, having been Register ever since 1756.

IT is in Doubt at present who is the Principal Register; it is claimed on one Hand by the present Duke of Saint Albans, and on the other by the Lady of Mr. Drummond, claiming to be Heiress of George Duke of Saint Albans; and I have been personally served with Claims on both Sides.

The Principal Register never performs any official Act.

Under the Authority of his Patent he appoints Four Sub-Registers, and makes a general Assignment of his Profits to them, during so long as they shall discharge the Duty of the Office.

The

Supplement (K. 3.) *Continued.*

The Four Deputy Registers * at this Time are,

LORD CHANCELLOR's Registers.

John Dickins, 20 Years a Clerk.] His Appointment is dated the 18th of February 1756. He hath Two articulated Clerks: His Senior Clerk's Name is Jacob Crofts, who will next July have been 28 Years a Clerk in the Office.

Peter Wright, 24 Years a Clerk.] His Appointment is dated the 22d of February 1780. He hath Two articulated Clerks: Thomas Walker, his Senior Clerk, who hath been a Clerk 16 Years next June.

MASTER of the ROLLs's Registers.

Richard Raynsford, 34 Years a Clerk.] His Appointment is dated the 9th of March 1795. He hath Two articulated Clerks: Robert Martin Leake, his Senior Clerk, who will have been a Clerk 28 Years next June.

John Coppinger, 40 Years a Clerk.] His Appointment is dated the 21st of February 1797. He hath Two articulated Clerks: Henry Burrows, his Senior Clerk, who hath been Clerk 10 Years last February.

Thomas Eld, 20 Years a Clerk.] Clerk of the Reports, and Custody of the old Books. He was appointed One of the Four Sworn Registers in December 1756, and a Vacancy happening, he was appointed to his present Office by Deed, dated the 16th of June 1767, to hold during his Life, with all Fees, Perquisites, &c. to the said Office belonging or appertaining; and he was approved of by Earl Camden, then Lord Chancellor; and he hath no articulated Clerks, but employs Agents.

Francis Dickins, a Clerk about 15 Years.] Clerk of the Entries of Decrees, Orders, &c. in Causes, from Letters A. to L. He was appointed in 1748, but has mislaid his Appointment. He employs an Agent.

James Weldon, a Clerk 39 Years.] Clerk of the Entries beginning Letter L. to the End of the Alphabet.

The Appointment of the said John Dickins (to which he became entitled upon the Vacancy which had then happened, as the Senior Clerk of the said Office) to be One of the Sub-Registers is as follows; to wit: "To have, hold, and enjoy the said Office of Deputy Register, or Sub-Register in the said Office, with all Fees, Profits, Commodities, Emoluments, Freedoms, and Advantages
what-

* Each Register hath Two Clerks, who are regularly articulated, and there hath been an Instance of Four Clerks at one Time, who had been so from 31 to 34 Years each, and some of them never succeeded.

Supplement (K. 3.) *Continued.*

whatsoever, to the same Place of Right belonging or appertaining unto the said John Dickins, for and during the Term of his natural Life, if he shall so long behave himself well in the said Office." The several Appointments of the said Peter Wright, Richard Raynsford, and John Coppinger, are in the same Words, and are, as is to be observed, absolute Grants to each, of the Fees, Profits, &c. arising from the Business in their respective Departments, without any Reservation. The above Four Sub-Registers, having had the Oath of Office required administered to them by the Lord Chancellor, they thereupon became the Acting Registers and Officers of the Court, and each answerable for his Behaviour in the Execution of his Duty in his Department; and they have ever since done the Business of their respective Departments, and have received the Earnings arising from their Labour; the Price of which the before mentioned Lords Commissioners settled in their Return, and Lord Hardwick confirmed, as before stated.

Thomas^o Eld, Clerk of the Reports, and Keeper of the Old Books, to which he was appointed in 1767, and approved by Lord Camden, hath the Care of all the Reports and Certificates brought to be filed in his Office, which he sees arranged alphabetically every Term, and proper Indexes made of the same; he hath also the Care of all the Books of Entries of Orders and Decrees, &c. beginning in the Reign of Henry the 8th, and regularly continued to the present Period, which it is his Duty to keep, and he sees are kept in a State of Preservation; besides which, under the Act of the 12th of George the 1. Chapter for the better securing the Property and Effects of the Suitors of the Court, he keeps the same Accounts thereof as are kept by the Accountant General of the Court, entering all the Drafts and Certificates issued by the said Accountant General, in which it is necessary to be very exact, as the Accounts kept at the Bank by the Accountant General and the Clerk of the Reports are examined every Year as a Check upon each other.

Francis Dickins and James Weldon, the Two Clerks of the Entries, were appointed and approved of as before mentioned, and they have ever since executed their said Offices, and received the Fees and Perquisites arising therefrom.

And it is submitted with the greatest deference, that the above several Officers, from the Length of their Servitude as Clerks, their close and constant Attendance and Labour, and the Duty annexed to their respective Appointments, are, and they hope will be considered as Purchasers for a valuable Consideration of what they now enjoy.

Supplement (K. 3.) *Continued.*

AN ACCOUNT of the REGISTER OFFICE of the COURT of CHANCERY.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.		
				£.	s.	d.
Senior sworn Register	John Dickens	By the Duke of St. Albans	For Life, if so long behave well	1,124	11	6½
2d Sworn Register	Peter Wright	Do.	Do.	1,091	19	—
3d Sworn Register	Rd. Raynsford	Do.	Do.	1,106	19	6
4th Sworn Register	Jno. Coppinger	Do.	Do.	1,056	3	4
1st Clerk of the Entries	Francis Dickens	Do.	Do.	214	11	—
2d Do.	James Weldon	Do.	Do.	253	4	8
Clerk of the Reports	Thomas Eld	Do.	Do.	1,069	3	6

General Business of the Office.] The Senior Register of the Lord Chancellor makes out a Book every Term of the Pleas, Demurrers, Causes, Appeals, Rehearings, further Directions and Exceptions, set down to be heard before his Lordship, and delivers Notes for Subpœnas to hear Judgment, and makes out a Paper of Causes, &c. for the Court every Day it sits, and notices Causes, &c. that are adjourned, and sees they are put in the Paper the Day they are adjourned to.—The Senior Register at the Rolls hath the same Duty

The Duty of the Four Sworn Sub-registers is to attend the Court when sitting; to take Minutes of the Directions given; to arrange those Minutes; to draw up the Orders in Form, correspondent to the Orders pronounced; to hear from the Solicitors for the Parties any Objections they may make, and if any palpable Mistake, or such as it is not necessary the Court should be troubled with, to pass such Orders and Decrees, which, when passed, are to be carried to the Clerks of the Entries to be entered as they are, and at the End of the Year, such Entries are carried into and lodged in the Office of the Clerk of the Reports and Keeper of the old Books, who hath them strongly bound, lettered, and dated; but besides this special and primary Duty of the Four Sub-registers and the Clerk of the Reports, they have had a very heavy, and almost insupportable Duty imposed on them by the Legislature.

Supplement (K. 4.)

AN ACCOUNT of the OFFICE of REGISTER of AFFIDAVITS
in the COURT of CHANCERY.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Register of Affidavits in Chancery.	By Patent. Edward Wood- cock, Esq. (since deceased)	By the King.	Stated below *	£. s. d. 267 — 7½

The Duty and General Business of the Register of Affidavits in Chancery consists in filing and registering Affidavits, and making Office Copies thereof.

* He was appointed Register of the Affidavits in the Court of Chancery, to hold to him and his Assigns, or by his or their Deputy or Deputies, during the natural Lives of Elborough Woodcock, (since deceased) Henry Valentine Wilmot, and Thomas Woodcock (also since deceased) and the Life of the Survivor of them, in Trust for Robert First Earl of Northington. His Son, Lord Henley, succeeded his Father in Title and this Office; he dying intestate without Issue, his Sisters as Coheiresses became intitled to the said Office, who appointed John Thomas Batt, Esq. Trustee for holding the same.

Supplement (K. 5.)

AN ACCOUNT of the Establishment of the EXAMINER'S
OFFICE, COURT of CHANCERY.

Examiner	John Morgan	Master of the Rolls.	For Life	£. s. d. 180 — —
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Attendance: from Nine until Two; and Four until Eight.

Supplement (K. 5.) *Continued.*

An ACCOUNT of the EXAMINER'S OFFICE in the Court of Chancery, as to the Department of HENRY FLITCROFT, Esq. a Lunatic, now under the Management of HENRY WHITE, Esq. his Committee.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Principal Examiner	Henry Flitcroft, Esq.	The Crown, on the Nomination of the Master of the Rolls.	For Life	£. s. d. Deficiency
Senior Deputy Examiner	James Dancer	The Principal Examiner	Do.	77 14 6
Junior Deputy Examiner	Wm. Smith	Do.	Do.	57 14 6
Copying Clerk	Thomas Turner	Do.	Do.	43 — —

General Business of the Office.] To attend Witnesses to be sworn before a Master in Chancery; produce them in the Six Clerks Office; examine them; make Copies of their Depositions, and the Interrogatories.

Supplement (K. 6.)

An ACCOUNT of the OFFICE of SIX CLERKS in the COURT of CHANCERY.

Six Clerks of the King's Court of Chancery	Neh. Winter Wm. Luther Sewell Jno. Kipling Walden Hy. Hanmer Randle Ford Charles Ed- monstone	By the Master of the Rolls	For Life.	£. s. d. 341 10 2 to each Clerk
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Supplement (K. 6.) *Continued.*

General Business of the Office.] The Six Clerks are ancient Officers of the Court of Chancery: They were incorporated by the Name of the Six Clerks of the King's Court of Chancery by Act of Parliament of the 31 H. VIII. and the Freehold of the Office is vested in them; they were also incorporated generally by Charter of the 11th of Charles the 1st, with Power to use a Common Seal, &c. they were also incorporated by Queen Elizabeth with the Three Clerks of the Petty Bag, by the Name of "The Clerks of the Inrolment," which Office is executed according to the Directions of the Charter of Incorporation, in a Part of the Building belonging to the Six Clerks, denominated the Inrolment Office, where divers Instruments are inrolled by Two Deputies or Sworn Clerks, presented by the Clerks of the Inrolments under their Common Seal. On the Equity Side of the Court, all Bills, Answers, and Replications are brought to the Six Clerks to be filled, and if properly ingrossed, and the Answers appear to be correctly taken, they enter them in Books kept for that Purpose, called The Six Clerks Books, from which they certify to the Court the State of the Proceedings in Causes. They also sign all Copies of Pleadings made by the Sixty Clerks, observing that the Originals are regularly filed. They likewise set down Causes for hearing before the Lord Chancellor and Master of the Rolls, and attend at Westminster Hall in Term Time to read the Evidence; and they examine and sign Docquets of Decrees, for the Purpose of Inrolment, which they certify previously to their Presentation to the Lord Chancellor and Master of the Rolls for their Signature. They have the Care of all the Records in their Office, which they sort and lay up in their Record Room in Bundles, making Indexes or Kalendars, for the more ready Resort to them when wanted. They have also various other Duties incident to their Office, particularly as Comptrollers of the Hanaper, and as inrolling all Crown Grants and other Instruments which pass the Great Seal; making out Sheriff's Patents, Writs of Assistance, and Writs of Discharge; all which Duties before mentioned, they personally do with the Assistance of an Agent.

Supplement (K. 7.)

AN ACCOUNT of the HANAPER OFFICE.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Keeper or Clerk of His Majesty's Ha- naper in Chancery	Robert First Earl of Northington. By Patent	By the King.	See below*	£. s. d. 1,727 9 3½

The Duty and General Business of the Keeper or Clerk of His Majesty's Hanaper in Chancery, consists in the Receipt of the several Revenues of the said Office; in the Payment of the several Sums charged thereon by the Statutes, Grants, and Lord Chancellor's Warrants; on Bills made out for Public Services in the several Offices, as before stated to the Committee; in attending the Great Seal at the Sealing of all Patents, Grants, Charters, Commissions, and other Instruments, of which he receives Docquets signed by the Lord Chancellor, and registers the same in his Office. He collects, from Accounts made out by him from these Docquets, the King's Dues, and the Fees due to several Officers of the Court of Chancery, for whom Fees have usually been charged and collected in his Office; and apports and pays over those Fees to the several Persons entitled to the same. He yearly makes up and passes before the Commissioners for Auditing the Public Accounts an Account of all Monies received by him for Public Uses, and of the Payments made by him of the same; and also makes up and transmits to the said Commissioners an Account of all the Particulars of the King's Dues received by him during the Year, and transmits with such Account a Book called the King's or Comptrolment Book, signed

* He was appointed Keeper or Clerk of the Hanaper, to hold to him, his Heirs and Assigns, during the Lives of his Son Robert Lord Henley, and Valentine Henry Wilmot, Esq. Lord Henly succeeded his Father in Title and this Office. He dying intestate without Issue, his Sisters as Co-heiresses became entitled to the said Office, who appointed John Thomas Batt and Valentine Henry Wilmot, Esquires, Trustees for holding the same. The Interest of the present Possessors of this Office is during the Life of Valentine Henry Wilmot, as before stated; and a Reversionary Grant of the said Office (dated June 1792) hath been made from the Expiration of that Interest to Edward Thurlow, and Thomas Thurlow, Esquires, to hold to the said Edward Thurlow and his Assigns, and to Thomas Thurlow and his Assigns, successively for Life.

Supplement (K. 7.) *Continued.*

signed by One of the Six Clerks in Chancery, containing the Entry of the several Instruments paying Fees to the King, as before stated. He also prepares Annually another Book containing the Entry of the several Grants, Commissions, &c. passing the Great Seal, which Book is also signed by One of the Six Clerks in Chancery, and when so signed is considered and kept as a Record in the said Office, and frequent Report is made to such Book so made and kept as before mentioned.

Supplement (K. 8.)

An Account of the PETTY BAG OFFICE in the COURT of
CHANCERY.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				£. s. d.
Clerks of the Petty Bag				
Senior Clerk	Henry Thomas	By the Master of the Rolls	For Life	219 7 11½
	T. Mendham			104 18 9
Junior Clerks	Philip Parry			125 17 9

[General Business of the Office.] To make out all Attachments of Privilege; draw all Declarations and other Pleadings for, and against Clerks, Officers, and other privileged Persons in the Court of Chancery; make up the Records and Transcripts thereof, to be transmitted to the Court of King's Bench to be there tried; Scire Facias, and all other Proceedings on Recognizances acknowledged, and inrolled in the Court of Chancery, and on all Bonds given on Writs of Ne exeat Regno, Supplicavit, Lunacies, and Idiotcies; all Re-extents, and Liberates on Statute Staple; all Special Writs of Scire Facias to revoke Letters Patent; all Commissions to inquire of Lands purchased by Aliens, or given to superstitious Uses, or a Mare derelict; and of all Estates forfeited to the Crown upon Attainders, Outlawries, and Convictions of Treason or Felonies; Writs of Certiorari for removing or certifying Acts of Parliament and other Records from their respective Offices into this Office, to be there filed; Writs of Mittimus, for transmitting Records from the Court of Chancery into other Courts, and also for transmitting Fines and Amerciaments set by the Court of Chancery into the Court of Exchequer; all Writs of Conge d'Elire for electing Archbishops and Bishops, with the Royal Assents, Patents of Assistance,

Supplement (K. 8.) *Continued.*

sistance, and Writs of Restitution of Temporalities thereto belonging, and all Customers, Collectors, Comptrollers, Searchers, and King's Waiters Patents; all Writs for electing Members on every new Parliament, and also the Writs of Summons for the Nobility, Clergy, Knights, Citizens, and Burgesses to Parliament, and to inrol Specifications of Inventions, and Surrenders of Offices. On the Equity Side of the Court, to make out all Proceedings on Commissions of charitable Uses, after they are returned and filed in the Office; to search for and copy Records there when applied to for that Purpose, and attend with the original Records when they are wanted, on any lawful Occasion, in Courts of Justice, and before Committees of the House of Commons on controverted Elections; to attend the Court of Chancery, to administer the Oaths to Persons who may demand to take them; to attend the Master of the Rolls, to administer the proper Oaths to Persons before they are admitted Officers and Solicitors of the Court, make out their Admissions, and enter their Names on the Roll kept for that Purpose, and various other Duties. The Clerks of the Petty Bag, were also incorporated by Queen Elizabeth, with the Six Clerks, by the Name of "Clerks of the Inrolments," which Office is executed, according to the Directions of the Charter of Incorporation, in Part of the Public Building in Chancery Lane, called "The Inrolment Office," where Bargains and Sales and Recognizances are inrolled by Two Deputies or Sworn Clerks, presented by the Clerks of the Inrolments, under their Common Seal.

Supplement (K. 9.)

An Account of the OFFICE of PROTHONOTARY of the COURT of CHANCERY.

RANK.	NAME.	By whom Appointed	Duration of Interest.	Net Receipt for 1797.
Patentee.				<i>£. s. d.</i>
Deputy.				
Prothonotary of the High Court of Chancery }	Thomas Thurlow	The King	For Life	99 8 0

The Duty of this Office is to make out all Pardons, and to inrol all Treaties made between this Country and Foreign States.

Supplement (K. 9.) *Continued.*

12^o die Junii 1798.—The Examination of Mr. THOMAS CARR.

WHO transacts the Business of the Office that does actually occur in the Office of Prothonotary of the Court of Chancery?

Whatever would be to be done I should transact.

Does the Prothonotary himself do any official Act in the course of the Year?

None.

What are the Reasons that this Office is not executed in Person?

The Patentee is only Fourteen Years of Age, and is at Norwich for the Purpose of Education.

Supplement (K. 10.)

In pursuance of an Order of the Committee of Finance, the CORPORATION of CURSITORS of the COURT of CHANCERY make the annexed RETURNS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				£. s. d.
Cursitor for the Counties of Suffolk and Huntingdon.	John Walker	Lord Chancellor Hardwicke	For Life, a Freehold	75 8 6
Cursitor for the Counties of Somerset and Lincoln, and the City of Lincoln.	Thomas Hammond	Lord Chancellor Camden	Do.	122 7 6
Cursitor for Dorset and Northumberland.	John Vernon	Lord Chancellor Thurlow	Do.	49 15 6
Cursitor for the Counties of York and Westmoreland, the City of York, and the Town of Kingston upon Hull.	Hugh Valence Jones	Lord Chancellor Hardwicke	Do.	253 5 5
Cursitor for the Counties of Southampton and Warwick, the Town of Southampton, and the City of Coventry.	Thomas Lamb	Do.	Do.	134 18 9

Supplement (K. 10.) *Continued.*

RANK.	NAME.	By whom Appointed	Duration of Interest.	Net Receipt or 1797.
				£. s. d.
Curfitor for the City of London and County of Middlesex.	John Hingeston	Lord Chancellor Hardwicke.	For Life, a Freehold	619 2 11
Curfitor for the Counties of Devon, and City of Exeter.	Henry Peele	Lord Chancellor Camden	Do.	74 1 —
Curfitor for the Counties of Buckingham and Bedford.	Thomas Lloyd	Do.	Do.	39 12 3
Curfitor for the Counties of Hereford and Monmouth.	Jegon Wellard	Do.	Do.	60 1 11
Curfitor for the Counties of Surrey and Salop.	Robt. Nuthall	Do.	Do.	115 1 7
Curfitor for the Counties of Gloucester & Cambridge, and the County of the City of Bristol.	Augustine Greenland	Do.	Do.	103 11 2
Curfitor for the City of London and County of Middlesex.	John Holt	Lord Chancellor Thurlow	Do.	618 10 3
Curfitor for the Counties of Stafford and Wilts, and City of Litchfield.	Craven Ord	Do.	Do.	109 18 —
Curfitor for the City of London and County of Middlesex.	Robert Talbot	Do.	Do.	611 17 2
Curfitor for the Counties of Oxford and Rutland.	Edmund Walker.	The Lords Commissioners of the Great Seal	Do.	21 8 10
Curfitor for Norfolk and Cumberland.	Thomas Tournay	Lord Thurlow	Do.	87 11 —
Curfitor for Essex and Berkshire.	Philip Parry	Do.	Do.	105 19 11
Curfitor for the Counties of Northampton, Nottingham, and the Town of Nottingham.	Thos. Walker	Do.	Do.	75 13 8
Curfitor for the Counties of Suffex and Worcester.	George Allen	Do.	Do.	80 8 1
One of the Curfitors in London and Middlesex.	Washington Cotes	By the present Lord Chancellor	Do.	580 — —

Supplement (K. 10.) *Continued.*

R A N K.	N A M E.	By whom Appointed	Duration of Interest.	Net Receipt for 1797.
Curfitor for the Counties of Hertford and Derby.	Rich. Jackson	Lord Chancellor Thurlow	A Freehold for Life	£. s. d. 78 16 1
One of the Curfitors for the Counties of Kent and Devon, & the Cities of Canterbury and Exeter.	Thomas Phillips Lamb	Do.	Do.	91 17 1
Curfitor for the Counties of Leicester and Cornwall.	Richard Smith Appleyard	The present Lord Chancellor	Do.	64 8 1
Curfitor for Lincoln and Somerset.	Henry Wrottesley.	Do.	Do.	96 17 8

Supplement (K. 11.)

An ACCOUNT of the SUBPŒNA OFFICE in the COURT
OF CHANCERY.

Patentee	William Courtenay, Esquire	The Lord Chancellor	For Life	£. s. d. 63 19 6
Deputy	G. Hardisty.			
Clerk.				

General Business of the Office.] All Writs of Subpœna issuing out of the High Court of Chancery.

Supplement (K. 12.)

AN ACCOUNT of the SIXPENNY WRIT OFFICE, of the
COURT of CHANCERY.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Patentee — Deputy	James Sayers	By His Ma- jesty's Sign Manual	During His Majesty's Pleasure	£. s. d. 630 — —

Duty.] To attend every public Seal Day at the Curfitors, Six Clerks, and Subpœna Offices, to take an Account of the Writs sealed; to receive the Duty on the same; also the Duty on extra Writs at the Crown Office; and to receive from the Purse Bearer the Duty on all Writs sealed at private Seals; to pay the Sealer, the Deputy Sealer, the Chaff Wax, the Deputies Chaff Wax, the Gentlemen of the Chamber, and the Messenger to the Great Seal, their respective Salaries allowed out of the said Duty, every Term, and to pay the Surplus, after deducting the Receiver's Salary, to the Clerks of the Hanaper.

Supplement (K. 13.)

AN ACCOUNT of the Office of CHAFF WAX, in the COURT
of CHANCERY.

Patentees — Deputy, &c.	Walter Pye and Wm. Buller Thos. Hand J. Hurnall	By Patent	Lives of Patentees	£. s. d. 529 12 3
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Duty.] To attend the Great Seal, and prepare the Wax.

Supplement (K. 14.)

An ACCOUNT of the Office of SEALER, in the COURT of
CHANCERY.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Patentee.	William Lloyd	By Lord Chancellor Hardwicke	For Life	£. s. d. 356 13 — $\frac{1}{2}$
Deputy, &c.	John Dowse			

General Business of the Office.] To attend the Great Seal on all
Business passing under it.

Supplement (K. 15.)

An ACCOUNT of the Office of the USHER of the COURT of
CHANCERY and of the OFFICERS by him appointed.

Usher by Patent	Richard Critchett	By the Master of the Rolls	For Life	138 14 2
Deputies, &c.				
Door Keeper				
Crier of the Court				
Court Keeper				

General Business of the Office.] To provide the Court of Chan-
cery and the Rolls with such Necessaries as are required at West-
minster Hall, and the Rolls Hall and Chapel.

Duty.] To prepare the Rolls, and furnish the Inrolment Office
and Petty Bag Offices with them from Time to Time as may be
required.

Supplement (K. 16.)

An ACCOUNT of the Office of PURSE BEARER to the LORD CHANCELLOR.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Purse Bearer -	Wm. Randall	The Lord Chancellor	During Pleasure	£. s. d. 550 11 —

Supplement (K. 17.)

An ACCOUNT of the Office of PRINCIPAL SECRETARY to the LORD CHANCELLOR.

Principal Secretary -	Washington Cotes	By Lord Chancellor Loughborough	At Pleasure	Not ascertained
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Supplement (K. 18.)

An ACCOUNT of the Office of SECRETARY of PRESENTATIONS to the LORD CHANCELLOR.

Secretary -	John Halkett	Lord Loughborough	During Pleasure	345 — —
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Supplement (K. 19.)

An ACCOUNT of the Office of CLERK of the PRESENTATIONS in the COURT of CHANCERY.

Patentee	Edward Thurlow	His Majesty	Life	158 16 8
Deputy	John Welch	The Patentee		19 5 —

Duty.] Engrossing the Presentations to Livings passing the Great Seal.

Supplement (K. 20.)

An ACCOUNT of the Office of SECRETARY of COMMISSIONS to the LORD CHANCELLOR.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Secretary - -	John Henry Newbold	By the Lord Chancellor	During Pleasure	£. s. d. 222 11 1

Supplement (K. 21.)

An ACCOUNT of the Office of SECRETARY of COMMISSIONS of BANKRUPT to the LORD CHANCELLOR.

This Officer has not yet been appointed		By the Lord Chancellor	At Pleasure	614 12 6
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Supplement (K. 22.)

An ACCOUNT of the Office of Clerk of INROLMENTS in BANKRUPTCY.

Clerk of Inrolments in Bankruptcy	Henry Edward Church	By Lord Thurlow	During good Behaviour	£. s. d. 17 10 6
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Duty and Attendance.] The General Business of the Office, and Duty of the Clerk of Inrolments in Bankruptcy, is to inrol such Parts of the Proceedings had and taken under Commissions of Bankruptcy as the Solicitors suing out the same may deem necessary and expedient; and such Proceedings are only inrolled to answer some very particular Purpose, and is entirely optional in the Party inrolling the same.—The Office was created by the Statute of 5 Geo. II. Cap. 30. Sec. 41. empowering the Lord Chancellor, or Lord Keeper of the Great Seal, to appoint a proper Person to enter of Record all such Depositions, Proceedings, and Certificates, under Commissions of Bankruptcy, as the Parties interested therein may

Supplement (K. 22.) *Continued.*

may think necessary, for the Purpose of making a Copy of such Record Evidence in any of His Majesty's Courts of Record, in case the Originals should be lost. He attends the Lord Chancellor, to lay before him, and obtain his Lordship's Fiat thereon, all the Petitions presented to his Lordship for Leave to enrol such Proceedings, and enter the same, together with such Proceedings, in Books kept by him for that Purpose; and such Registries and Entries are considered and taken as public Records, and frequent Resort is had to them by the Attornies and Solicitors of the Court of Chancery, and others. He examines and signs all Depositions and Proceedings, when entered and recorded as aforesaid; and also examines and signs all Copies of such Entries and Records as may be obtained from the said Office.

Supplement (K. 23.)

An ACCOUNT of the Office for the EXECUTION of the LAWS and STATUTES concerning BANKRUPTS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Inapplicable - -	The Hon. John Yorke	His Majesty King George the Second	For Life	£. s. d. 4,003 5 7

General Business of the Office.] Preparing and ingrossing all Commissions and renewed Commissions of Bankrupts; all Writs of Procedendo and Superfedias; keeping regular Books, and entering and docqueting the Transactions of the Office; procuring Commissions and other Instruments to be passed under the Great Seal; granting Certificates and Docquets, and making Searches for Suitors and their Agents.

Supplement (K. 24.)

An ACCOUNT of the Office of RECEIVER of the FINES in
the COURT of CHANCERY.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Receiver of the Fines	Jno. Fanshawe*	By the Lord Chancellor	During Pleasure.	£. s. d. 381 11 2

The general Business of the Office of Receiver of the Fines is to present to the Lord Chancellor the Writs which are made out at the Curfitor's Office, and which require his Lordship's Signature previous to their being sealed; to lay before him Petitions on Matters arising in the Curfitor's Office, and to draw up the necessary Orders thereon; and whenever any litigated Matter arises (which has not happened many Times in the last Thirty-seven Years) to take Minutes at the Hearing, and draw up the Order. His Business is also to receive for the Lord Chancellor and Master of the Rolls the numerous small Fines to which they are entitled: to give a Receipt on the Back of each Writ, and keep regular Accounts thereof. His Office, which must necessarily be at the House or Chambers of some Attorney of considerable Practice, is open as early and late therefore as any Attornies, without any Holidays at all throughout the Year. The Receiver of the Fines being a Secretary to the Lord Chancellor, attends him for State to St. James's, the House of Lords, Court of Chancery, &c. as his other Secretaries.

* He is also First Clerk of the Household to His Majesty, and holds with it the Place of Receiver of the Land Tax for the Palaces of Whitehall and St. James's, to make up the Income of First Clerk of the Household 700*l.* a Year, conformable to the Regulations made immediately after the passing Mr. Burke's Act. He has no other Employment or Place, and has no Pension.

Supplement (K. 25.)

An ACCOUNT of the Office of SECRETARY of DECREES
and INJUNCTIONS to the LORD CHANCELLOR.

I WAS appointed, verbally, by the Lord Chancellor, Secretary of Decrees and Injunctions, in June 1795, and am liable to be removed by the same Authority. The clear Profits of the Office for the Year ending December 31, 1797, amounted to £34. 13s. 1d. which arose from Fees paid by Suitors in the Court of Chancery, upon obtaining Decrees and Injunctions, and for an Allowance from the Hanaper in lieu of Stationary Wares. The Office is executed by Messrs. Gutch and Anderson, Stationers, in Southampton Buildings, my Deputies. I know nothing relating to it before my Appointment.

Henry Blackstone.

June 15th, 1798.

Supplement (K. 26.)

An ACCOUNT of the Office of SECRETARY of LUNATICS
to the LORD CHANCELLOR.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
	Thomas Carr	L.J. Chancellor	Pleasure	£. s. d. 51 15 —

Supplement (K. 27.)

An ACCOUNT of the Office of CLERK of the CUSTODIES
of IDEOTS and LUNATICS.

Clerk of the Custodies of Ideots and Lunatics	Edward Thurlow, Esq.	Lord Thurlow	Life of the Grantee.	308 3 6
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To attend the Duty of the Office, the Attorney General, and attending the Great Seal, when necessary.

To

Supplement (K. 27.) *Continued.*

To make out Commissions of Lunacy, Bonds for Committees, accounting, and attending the Attorney General to settle Securities, and sign Bills for the Grants of the Custody of Lunatics, and making out the same, and attending the Sealing thereof; and also to file and copy all Orders made by the Chancellor, and Committees Accounts, and other Proceedings in Matters of Lunacy.

Supplement (K. 28.)

An ACCOUNT of the Office of SERJEANT at ARMS in the
COURT of CHANCERY.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Serjeant at Arms at- tending the Great Seal.	William Watson, Esq.	The Lord Chamberlain	Good Behaviour	£. s. d. 150 17 5

To attend upon the Chancellor, Keeper, or Commissioners for the Custody of the Great Seal.

To apprehend, under Warrant from the Great Seal, all Persons who are in Contempt for Want of an Appearance, or Answer, or for Non-performance of any Order or Decree; or under any Order of the House of Peers.

Supplement (K. 29.)

AN ACCOUNT of the Office of MESSENGER or PURSU-
VANT in the COURT of CHANCERY.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
	George Stainforth	Lord Chamberlain	For Life	£. s. d. 628 8 4

General Business of the Office.] It is the Duty of this Officer to receive, after they have passed the Great Seal, all Writs for the summoning of Peers, and electing of Members to serve in Parliament, and all Proclamations under the Great Seal relating to Scotland, and to convey them to the Persons to whom they are directed; to execute certain Process of the Court of Chancery; and generally to attend the Lord Chancellor, Lord Keeper, or Lords Commissioners of the Great Seal.

Supplement (K. 31.)

AN ACCOUNT of the Office of CLERK of the BRIEFS in
the COURT of CHANCERY.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Patentee — Deputy.	William Philipps	The Crown	For Life	152 14 6

General Business of the Office.] To ingross the Briefs, and attend the Sealing of them.

Supplement (K. 32.)

AN ACCOUNT of the Office of CLERK of the APPEALS
in the COURT of CHANCERY.

I DO not apprehend that there is now existing, such an Office as that of Clerk of the Appeals, but the Business and Emoluments of the Office of Secretary of Appeals, to which I was verbally appointed by the Lord Chancellor in June 1795, are as follow: The Business consists in presenting Petitions to his Lordship for his Signature, from Suitors in the Admiralty and Ecclesiastical Courts, that Commissions of Appeal from the Sentences of those Courts may issue, and after the Petitions are signed, in preparing the Commissions for the Great Seal. The Emoluments are, for presenting each Petition One Guinea, and for preparing the Commission £1. 1s. 5d. Total Profit £2. 2s. 5d.

From January 1st to December 31st 1797, there were Nine Commissions of Appeals sealed, and no more, the clear Profits of which, according to the above Rule, amounted to £19. 1s. 9d. And this has been the Average since the Year 1795, when I was appointed. What were the Circumstances of the Office before that Time I know not.

Henry Blackstone.

Inner Temple, June 7th, 1798.

Supplement (K. 33.)

AN ACCOUNT of the CLERK of the Office of RECORDS in the ROLLS CHAPEL, in the COURT of CHANCERY.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Records in the Rolls Chapel	John Kipling	By the Master of the Rolls	For Life	<div>£. s. d.</div> <div>88 1 5</div>

General Business of the Office.] This is an ancient Office of the Court of Chancery. The Duty of the Officer is to make Indexes or Calendars to Grants and other Records, as they are brought to the Rolls Chapel Annually, from various Offices, in order that those who have Occasion to search may more readily find the Grants or other Instruments wanted. To make Office Copies of Records; to write to the Great Seal Exemplifications, &c. to attend the two Houses of Parliament and the Courts of Judicature occasionally with Records; to attend the Master of the Rolls, on Cancellation of Recognizances, Deeds, and Letters Patent, and to enrol some Instruments upon Record.

Upon Reference to my Accounts for the Year 1782, and the subsequent Years, I do not perceive any material Variation in the Emoluments of my Office, upon Average of Three Years taken together; but the Average of Three or Four Years after my Appointment to the Office in 1775, exceeded the subsequent Averages by about £.150 a Year, and the Average Amount in the Time of my late Predecessor, Mr. Rooke, exceeded, as I have Reason to believe, my present Average by about £.400 a Year. Notwithstanding the Fees of Office are fixed, yet in many Cases much must depend upon the different Sentiments of Officers executing the same Office. I have generally thought it right to allow gratuitous Access to the Records to Gentlemen of the Profession of the Law, and others desirous of consulting the Records for Assistance in their Studies, and also to Authors who appeared to me engaged in useful Publications, a Privilege which my Predecessor was accustomed (as I have been informed) to grant in very few instances, perhaps from the Inconvenience and Abuse which he had experienced it to be liable to. He had certainly great and acknowledged Merit, in restoring many of the Records to order, and in making them useful to the Public, and his Record Knowledge and Attention to the Duties of his Office were universally allowed; and as he was entitled to no Salary for his Care of the Records and making

Supplement (K. 33.) *Continued.*

making Indexes, and had been at considerable Expence in the Collection of various Manuscript Books (since purchased by me at a great Price of his Executors; which were of Importance to him by Way of Assistance in Searches, he thought it reasonable to expect a proportionate Advantage in the Execution of his Office, but many of those who applied to search the Records, not taking these Circumstances into Consideration, considered his Claims for Fees as too high. The Fees of Office for searching are One Shilling each Year, and under every Letter of the Alphabet in which a Search is made; it is therefore obvious, that Persons, not possessed of exact References, may often be put to very considerable Expence and Trouble in Searches, much of which Trouble may be saved by a personal Search of the Officer, and upon these Occasions my Predecessor often received large Sums by Way of Composition for the Fees, according to his Discretion; and other Cases frequently occurred, in which Differences of Opinion arose on the Propriety of his Charges, which sometimes occasioned Applications to the Court, in which Counsel were heard on both Sides; yet it is but Justice to him to say, that I never heard of any Instance in which his Conduct was either censured by the Court or not justified. Altercations on Account of Fees are, however, so unpleasant, that I have in most Cases been accustomed to limit my Composition for Fees on Searches of this Sort to Five Guineas, and have endeavoured, in other Instances, to avoid as much as I could every Occasion of Disagreement; but the Consequence has been, that the Profits of my Office are (as I humbly conceive) much below the Trust and the Duties of it. Yet I still continue to pay £32 a Year for Land Tax, although the Income has been reduced so as to make my Proportion considerably higher than that of other Officers assessed in the same District; and it may be observed, that the Business of the Office is very fluctuating and uncertain, requiring at Times Attendance out of Office Hours, yet as I cannot have any occasional Assistance (the old Hands being familiar only to very few) I am under the Necessity of breeding up young Clerks, to whom I pay constant Salaries, which (though higher than the Profits of my Office may be thought to allow) are inadequate, considering that these Clerks devote their Youth to an Employment of little Use to them in other Situations of Life.

John Kipling.

Rolls Chapel Office, 26th May 1798.

Supplement (K. 34.)

AN ACCOUNT of the Office of KEEPER of the RECORDS
in the TOWER of LONDON.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
	Thomas Aftle*	By the King and approved by the Master of the Rolls	For Life	£. s. d. 370 19 8

Duty.] To methodize Records, and to produce them for the Service of the Public when called for.

Supplement (K. 35.)

AN ACCOUNT of the Office of CLERK of the CROWN in
CHANCERY.

Inapplicable - - -	Honourable John Yorke	By the King. By Letters Patent	For Life	1,200 15 2
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General Business of the Office.] Consists in drawing and preparing, in order to their passing the Great Seal, various Grants, Patents, Commissions, Writs, and other Instruments; in receiving, filing, certifying, and entering all Returns to Parliament; and in attending His Majesty, both Houses of Parliament, the Great Seal, the Court of Chancery, the Court of Claims, and upon several Great Officers of State upon His Majesty's Service.

* Receiver General of the 6d. Deductions, and First Commissioner of the State Paper Office.

Supplement (K. 36.)

An ACCOUNT of the Office of CLERK of the LETTERS PATENT, in the COURT of CHANCERY.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				£. s. d.
The Clerk of the Letters Patent to the Lord High Chancellor.	Valentine Henry Wilmot, Esq.	By His Majesty	For Life	388 10 —

Duty.] To make out the Grants of Offices and Revocations thereof, Letters of Denization, Annuities or Pensions, Letters Patent for Inventions, Special Pardons, Perpetuities, Charters, and Licences for Play Houses, all of which are ingrossed upon Vellum with the proper Stamps, and regularly passed under the Great Seal, either by Writ of Privy Seal, or by His Majesty's immediate Warrant.

Supplement (K. 37.)

OFFICE of EXAMINER of LETTERS PATENT.

To the Honourable the Committee of Finance, appointed by the House of Commons.

I BEG leave to inform this Honourable Committee, that never having actually executed the Office of Examiner of the Letters Patent, I am unable to make a satisfactory Return to the Account transmitted to me, with your Orders of the 22d Day of March and 1st Day of May last; but on Receipt of such Orders, I thought it my Duty to inform myself, as far as I have been able, of the Facts necessary for that Purpose; and I find, that on the 17th Day of June 1747, Mr. Richard Lloyd, long since deceased, was appointed by Warrant, and sworn into the Office before the then Lord Chancellor, and that since his Death the Fees of the Office have been received by his Son, Mr. Thomas Lloyd, of Bedford Row, although he appears never to have been regularly appointed thereto; and for certain Reasons, which I have submitted to the Lord Chancellor,

I appre.

Supplement (K. 37.) *Continued.*

I apprehend the Appointment, after the Death of Mr. Richard Lloyd, was intended to have been made out in my Favour, but which by some Error or Neglect was omitted: For these Reasons I am not at present enabled to make a more full or satisfactory Return to the Requisitions of this Honourable Committee.

Andrew Hudleston.

Gray's Inn, June the 7th, 1798.

Supplement (K. 38.)

An ACCOUNT of the Office of CLERK of DISPENSATIONS
and FACULTIES in the COURT of CHANCERY.

	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
	The Hon. Apsley Bathurst	By Patent	For Life	£. s. d. 409 — 6

RETURNS

RETURNS from the COURT of KING's BENCH.

Supplement (L. 1.)

AN ACCOUNT of the Office of CHIEF CLERK, or PRO-
THONOTARY, of the COURT of KING's BENCH.

	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
	David Lord Stormont and John Way*	Wm. Earl of Mansfield, Lord Chief Justice	For their Lives, and the longer Liver	£. s. d. 5,396 1 6

15th March 1798.—EXTRACT of the Examination of ROBERT FORSTER, Esq. Secondary in the Court of King's Bench, not quite Three Years, but Assistant Secondary Twenty-five Years.

WHO is the principal Officer in your Office?

John Way, Esq. who is Chief Clerk.

Does he perform any, and what official Act in the Course of the Year?

None.

Who collects the Profits of his Office?

They are paid to me.

Who accounts to the Principal for the Profits?

I account to him.

* The said John Way holds the Office in Trust, as to the Net Profits thereof, for the said David Lord Stormont and his Heirs, after deducting to his own Use for his Life £.1,200 per Annum.

Supplement (L. 2.)

An ACCOUNT of the Office of SECONDARY of the COURT of KING's BENCH.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Deputy and Assistant to the Chief Clerk	Robert Forster	By the Chief Clerk	During Pleasure	£. s. d. 1,050 — —

Duty.] Attendance: At Westminster Hall, and my public Office, as Business requires.

Supplement (L. 3.)

An ACCOUNT of the Office of CLERK of the RULES, on the Plea Side of the COURT of KING's BENCH.

Clerk of the Rules	Charles Abbot	Chief Clerk of the Court of King's Bench	For Life	2,918 18 7½
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Upon the present Establishment of this Office, there are also Six Clerks, who are not Officers of the Court, but are appointed by the Clerk of the Rules, and paid, and removed by him, at his Pleasure; it is customary for one of these Clerks to attend with him in Court, and act there as his Assistant in the Dispatch of Business.

Duty.] 1. The Service, Charge, and Attendance, which belong to the Clerk of the Rules, are; To attend the Court of King's Bench, and take Minutes of the Rules and Orders made and pronounced by the Court in Civil Actions between Party and Party, and draw up the same; and to file and copy all Petitions and Affidavits on the Civil Side; and to draw and ingross Assignments of the Estate and Effects of Prisoners discharged by an Act of Parliament made for the Relief of Debtors, with respect to the Imprisonment of their Persons.—*Extract from the Presentment 1734, under the Commission, dated 8 Geo. II.* “ And we further observe “ to your Lordships, That this Office requires not only a constant “ Attend-

Supplement (L. 3.) *Continued.*

" Attendance, but a great deal of Skill in taking down the Minutes
 " of all Proceedings in Court on the Civil Side, and the drawing
 " and entering of all such Orders and Rules as the Court shall think
 " fit to be made between the Parties."—*Extract from the Report of*
Sub-Commissioners 1738.

2. He has also the Custody of all Entries, Affidavits, and other Records of Matters belonging to the Rules of Court on the Plea Side.—In 1795 the Records of this Office were removed by the Clerk of the Rules from a ruinous Apartment in the Inner Temple, where they had been deposited for many Years; and they are now lodged in a Record Room, contiguous to the Rule Office, and rented by him for the Purpose, where they have been chronologically arranged and alphabetically indexed for the Use of the Suitors. By selecting and publishing the general Rules and Orders made subsequent to Stat. 4 Geo. 2. c. 26, he has provided the Means of supplying the Court at Westminster Hall, with a Collection of the principal Books of Authority in the Law, for the Use of the Bench and Bar.

3. He is considered to be responsible in Damages to the Suitors for any Injury which they may sustain by any Omission or Error, however accidental, in the multiplicity of Business incident to this Office. He is also responsible to the Public Revenue for the Amount of the Stamp Duties on all Rules of Court, and Copies of Rules, filed, issued, or entered of Record in his Office, and upon all Copies of Affidavits; and he gives Security to the Stamp Office for the Payment thereof, himself and a Surety, jointly and severally, in the Sum of £2,000.—About One Third of the Duties is paid by him for Stamps purchased in Advance, viz. for Stamps upon the Rules, and Copies of Rules and Affidavits which are issued; as to the other Two Thirds, which are chargeable upon the Rules filed or entered, it has been a general Practice, for the last Sixty Years, not to pay them until there were Eight Terms in Arrear, at which Time Four only were paid up, and Four always remained due: But extraordinary Exertion having been made in this Office to complete the Entries to Michaelmas Term 1797, the Payments have been completed up to that Date; and a further Arrangement has been communicated to the Stamp Office, by which there never will be more due hereafter than the growing Amount of the Four Terms of each current Year; and by completing the Entries of the Year during each Long Vacation, the whole Account henceforth will be closed Annually in the First Week of November, and the Duties at that Time paid up in full.

Supplement (L. 4.)

An ACCOUNT of the Office of CLERK of the PAPERS, in the COURT of KING's BENCH.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
	Samuel Platt and Jofiah Platt	Chief Clerk	For Life	<div> <div>£.</div> <div>s.</div> <div>d.</div> </div> 1,160 14 —

Attendance—On the Court during its Sitting, and at Chambers till late in the Evening.

Supplement (L. 5.)

An ACCOUNT of the Office of the CLERK of the DOCKET'S, in the COURT of KING's BENCH.

				£. s. d.
Clerk of the Dockets	William Prevost	David late Earl of Mansfield, and John Way, Esq. Chief Cl.	For Life	393 17 10

Duty.] Assisting the Chief Clerk in the various Business of signing Judgments on Warrants of Attorney for want of Pleas, &c. &c. &c.; entering Issues of all Causes for Trial throughout the Kingdom, and a Variety of other Entries: docketing Judgments, and arranging the same alphabetically for the Convenience of the Suitors,

Supplement (L. 6.)

An Account of the Office of CLERK of the DECLARATIONS, in the COURT of KING's BENCH.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Declarations	Robert Forster	By William Lee, Esq. deceased	For Life	Between 90 <i>l.</i> and 100 <i>l.</i>

General Business of the Office.] The Receipt and Entry of Declarations and Bills filed in this Court, and delivering the same out.

Supplement (L. 7.)

An Account of the Office of the CLERK of the COMMON BAILS, in the COURT of KING's BENCH.

Richard Walter Nelson, by the Name of Richard Walter	By Wm. Lee, Esq. then Chief Clerk	For Life	£. s. d. 215 1 2
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Duty.] To receive and file all Common Bails to Writs by Bill issued out of the Court; to administer the Oath, and take Affidavits of Service of Writs by Bill so issued; to grant Certificates to the Marshal of the King's Bench, where Prisoners in his Custody are discharged by Rule of Court, or by Order of a Judge, for Want of Prosecution in due Time, or for other Causes; and to file common Bails, with the Rule or Order annexed, in all Cases where Prisoners are discharged by Superfedeas out of the Custody of any Sheriff or other Gaoler, for the like Want of Prosecution in due Time; and to enter, mark, and sign all Postes indorsed on Records after Trial, before final Judgment be signed thereon.

Supplement (L. 8.)

An Account of the Office of SIGNER of WRITS, in the COURT of KING's BENCH.

R A N K.	N A M E.	By whom Appointed	Duration of Interest.	Net Receipt for 1797.
Deputies and Clerks to assist the Chief Clerk in signing Writs, &c.	Wm. Prevost and Wm. Webb	Lord Viscount Stormont and Jno. Way, Esq.	During Pleasure	<div> <div>£.</div> <div>s.</div> <div>d.</div> </div> <div> <div>204</div> <div>1</div> <div>4</div> </div> <div>each</div>

Duty.] Assisting the Chief Clerk in the various and numerous Writs of Latitats, Sci. Fa. Ha. Cor. Subpœnas, and others, issued, searching for Returns thereof, when required, and entering the Precipes of all such Writs on Rolls of Record, with a Variety of other Business arising from the Nature of the Office.

Supplement (L. 9.)

An Account of the Office of CUSTOS BREVIUM, in the COURT of KING's BENCH.

Custos Brevium et Recordorum	Hon. Lloyd Kenyon, and Jno. Way, Esq.	Right Hon. Lord Kenyon, LdChief Justice	For their Lives and the longest Liver	£. s. d.
				<div> <div>1,166</div> <div>1</div> <div>—</div> </div>

Duty.] The Custody and Charge of receiving and keeping all the Records and Writs, and a constant Attendance during the Sitting of the Courts, and also in Vacation for Searches; making Copies and Exemplifications of the Records when required; transcribing from the Records all Issues, Fines, and Amerciaments, and Recognizances forfeited, which are to be estreated into the Exchequer; and also to transcribe and engross from the Plea Rolls all Issues to be tried, and examine and seal the same for Trial; and also by himself and Clerks to give constant Attendance, Morning and Evening, all the Year, at an Office provided by him to transact the great Variety of Business in the various Suits and Proceedings of the different Suitors of the Court throughout the Kingdom; also the Care and Custody of the Baga de Secretis, containing the Records

Supplement (L. 9.) *Continued.*

Records of Attainder, and other Records of the Crown, which respect the King's Title, and which are not to be inspected without the Special Licence of the Lord Chief Justice and Attorney General.

6th June 1797—The Examination of Mr. ANDREW EDGE, Clerk of the Outer Treasury, in the Court of King's Bench.

Who are the Custos Brevium in the Court of King's Bench?

John Way, Esq. and the Honourable Mr. Kenyon.

Do either of them do any and what official Act in the Discharge of their Duty?

I, with the Assistance of my Clerks execute the Duty of the Office; and from Time to Time; if any Doubts or Difficulty arise in the Execution of the Office, I apply to Mr. Way for Directions.

Supplement (L. 10.)

AN ACCOUNT of the Office of CLERKS in the INNER and OUTER TREASURY, of the COURT of KING's BENCH.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerks in the Inner and Outer Treasury, &c.	Thomas White and And. Edge	The Clerk of the Treasury	During Pleasure	Unknown

Supplement (L. 11.)

AN ACCOUNT of the Office of BOOK-BEARER or BAG-BEARER, in the KING's BENCH TREASURY.

IN pursuance of an Order of the Select Committee on Finance, dated the 20th Instant, requiring an Account to be laid before the Committee, stating, "Who is the Officer executing the Duties of "Book-bearer in the King's Bench Treasury, and of the Net Receipt of the said Office, and in Right of the said Office, for the "Year 1797, and of the Net Annual Receipt on Account thereof;"

I beg

Supplement (L. 11.) *Continued.*

I beg Leave, in pursuance thereof, to return, that I hold the Employment of Bag-bearer in the said Office, which I presume is meant by Book-bearer; and that the Net Annual Receipt thereof, for the Year 1797, amounts to the Sum of £34, which has been for several Years past nearly the same.

John Mitchell.

Supplement (L. 12.)

An ACCOUNT of the Office of CLERKS of the NISI PRIUS, in the COURT of KING's BENCH, under the CUSTOS BREVIIUM in the said Court.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
		Beversham Filmer, and Theodore Johnson, Esq. late Custos Brevium	Has been conferred for Life	£. s. d.
	Sir Beversham Filmer, Bart.			262 2 6
	William Prevost	Sir David Lindsay, and John Way, Esq. as Custos Brevium	Do.	519 16 —
	Thomas White	Do.	Do.	265 8 —

Supplement (L. 13.)

An ACCOUNT of the Office of CLERK of NISI PRIUS in LONDON and MIDDLESEX to the LORD CHIEF JUSTICE of the COURT of KING's BENCH.

Clerk of Nisi Prius	Thos. Lowton	Lord Chief Justice	—	655 15 —
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Duty.] To attend the Trials of all Causes in Middlesex and London, and to draw all Orders of the Court.

Supplement (L. 14.)

An ACCOUNT of the Office of SIGNER of the BILLS of MIDDLESEX,
in the COURT of KING's BENCH.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Signer of the Bills of Middlesex	Booth Brath- waite	By the Puisne Judges	As long as he acts well	£. s. d. 90 9 5

General Business of the Office.] To sign all Bills of Middlesex;
enter the Precipes thereof into Books; take Affidavits, file them,
and give Copies when required.

Supplement (L. 15.)

An ACCOUNT of the Office of the CLERK of the ERRORS, in the
COURT of KING's BENCH.

				£. s. d.
Clerk of the Errors	Philip Parry	The Chief Justice	During Pleasure	150 — —

Duty.] Allowing Writs of Error; attending the Judges and
the Court to put in, add, and justify Bail in Error; issuing the
proper Rules to oblige the Parties to proceed in their Causes, and
signing Non-prosses if not complied with; making Transcripts of
the Records upon which Writs of Error are brought, in order to
be transmitted to the proper Officer of the Court of Appeal; in-
dorsing the Chief Justice's Return upon the Writs of Error, and
getting his Signature to them to annex to such Transcripts, and
delivering over the same to the proper Office.

Supplement (L. 16.)

AN ACCOUNT of the SEAL OFFICE of the COURT of KING'S BENCH and COMMON PLEAS.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Comptroller of the Seals	The Duke of Grafton	King Charles the Second	Hereditary to Heirs Male	£. s. d. 433 4 7

Duty.] Sealing all Processes (except Bills of Middlesex) issuing out of the above Courts, Exemplifications of Recoveries, and Judgments.

Supplement (L. 17.)

RETURN from the CLERK to the LORD CHIEF JUSTICE of the KING'S BENCH.

In obedience to the Order of the Select Committee on Finance, I beg Leave respectfully to state that I have not any Salary. The Emoluments of my Office arise on various Proceedings in Suits depending in the Court of King's Bench; but of those Emoluments with the Exception of some Books, in which Entries are made for public Inspection, I never yet kept an Account.

As far as I am enabled to collect from general Observations, not having, as I have already represented to the Committee on Finance, kept an Account of the Emoluments of my Office, I believe that the Net Amount thereof for some Years past has been fluctuating from £1,100, or probably under that Sum, to £1,400, or thereabouts.

June 20th, 1798.

Thomas Platt,
Clerk to Lord Kenyon.

Supplement (L. 18.)

AN ACCOUNT of the Office of FILAZER, EXIGENTER, and CLERK of the OUTLAWRIES, in the COURT of KING'S BENCH.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Filazer, Exigenter, and Clerk of the Outlawries	The Hon. Geo. Kenyon	Chief Justice	For Life	<div>£. s. d.</div> <div>280 11 6</div>

General Business of the Office.] To make out, sign, and enter Writs of Special Capias, Alias, and Pluries Distringas's, &c. grounded upon original Writs, and to make alphabetical Entries of all Writs signed in the Office:—To take Affidavits of Debt, to hold to Bail upon Special Capias's, and to file such Affidavits when the Capias is issued, and to make Office Copies of the same when required:—To take and file Affidavits of Service of Writs of Special Capias, where the Defendant is not held to Bail:—To make out Writs of Exigent and Proclamation in proceeding to Outlawry in Civil Actions, and Writs of Capias Utlegatum thereon, and to make Entries of such Outlawries, and to file Writs of Capias, Alias, Pluries, Exigent, Proclamations, and Capias Utlegatum, and Inquisitions thereon:—To transcribe, for the Purpose of filing in the Exchequer, the Sheriff's Return and Inquisition on Capias's Utlegatum, and to make up the Outlawry Rolls and docket same, and to enter Reversals of such Outlawries:—To take and enter Special Bail and Common Appearances in Proceedings by original Writ, and to make up and docket the Recognizance Rolls:—To issue Writs of Superfedeas for the Discharge of Prisoners in Proceedings by Special Capias:—To make out Writs of Sci. fa. against Bail, and to revive Judgments in Proceedings by original Writ:—To enter and file Writs of Re. fa. lo. &c. issuing out of the Court of Chancery, and returnable in the Court of King's Bench, for the Removal of Plaints from inferior Courts, and to issue Writs of Pone and Distringas to compel Appearances in such Proceedings:—To enter and file original Writs (till called for) upon which Special Capias's are issued:—During Term to attend One of the Judges of the King's Bench upon putting in Bail, and to attend the Court of King's Bench, when required, with Bail Book upon justifying such Bail:—To receive the Certificates from the Clerk of the Papers of the

Supplement (L. 18.) *Continued.*

the King's Bench Prison of the Render of the Defendant in Proceedings by Special Capias, and to attend the Master of the Court of King's Bench for the Purpose of exonerating the Bail, and to receive Orders from the Judges of the said Court, and to attend the Master with the same for the like Purpose.

Supplement (L. 19.)

An ACCOUNT of the Office of USHER and CRYER, in the COURT of KING's BENCH, and the several Deputies and Officers under the said Officer.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
	Wm. Green	By the King	For two Lives my own and Thomas Green	

Duty.] To do all Business belonging to the Office of Usher and Cryer, and to attend the Judges in Court.

7th June 1798.—The EXAMINATION of Mr. JOHN HARRIS, One of the Under Cryers of the Court of King's Bench.

Mr. William Green, of Lewes, is the Patentee, or Chief Cryer.—I have been Deputy rather more than Twelve Years.

Do you recollect Mr. Green ever having done any official Act as Cryer?

Never.

Did he ever do any Act as Usher of the Court of King's Bench?

Never personally.

Supplement (L. 20.)

An ACCOUNT of the OFFICES severally undernamed.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				£. s. d.
Marshal of the King's Bench Prison	William Jones	By the King	Quam diu bene gesserit	1,300 — —
Deputy Marshal	Wm. Hughes	By the Marshal	Do.	210 — —
Clerk of the Papers	John Hill	By Do.	Do.	230 — —
Chaplain	Henry Evans	By Do.	Do.	53 4 —
Clerk of the Day Rules	William Jones	By Do.	Do.	37 10 —
Turnkey of the Master's Side	There are Three Turnkeys, who are paid Weekly Wages by the Marshal, and are entirely under his Controul.			
Turnkey of the Crown Side				
The Four Tipstaffs				
Tipstaff to the Lord Chief Justice	George Wilkinson			250 — —
Tipstaffs to the other Judges	Wm. Rogers Thos. Belcher Edw. Williams			130 — — each

The Increase or Diminution in the Salaries or Emoluments in these Offices since 1782.] The Marshal submits, that £.1,300 a Year, is by no Means sufficient, considering the Establishment he is under the Necessity of keeping, and the immense Risks that he is hourly liable to, having upon an Average 600 Prisoners in his Custody, charged with at least £.150,000. It is supposed that no Insurance Office in London would take £.500 a Year to insure the Marshal against all the Risks that he runs.

Previous to the Year 1791, the Profits of the Office seldom amounted to less than £.2,000 per Annum; but since the making of the Rules of Court for curtailing the Limits of the Rules of the Prison, and for reducing the Number of Day Rules to *Three* only in each Term, the Profits of the Office are now reduced to under £.1,300, and the Execution of the Marshal's Office is rendered still more difficult, on Account of the Discontents that prevail among the Prisoners on that Account. The Warden of the Fleet reaps the Benefit of those Rules in the King's Bench, as all those who are able to pay, remove themselves from the King's Bench into the Fleet Prison, where they are allowed Day Rules every Day in Term as usual. It is humbly submitted that no good Reason can be assigned why the Prisoners in the Fleet Prison should have greater Privileges allowed them than those in the King's Bench.

The

Supplement (L. 20.) *Continued.*

The Diminution in the Offices of Deputy-Marshal and Clerk of the Papers, as well as the Tipstiffs, have been in Proportion to the Marshal's, since the making of the Rules of Court before mentioned.

A TABLE of FEES, to be taken by the MARSHAL of the King's Bench Prison, in the County of Surrey, for any Prisoner or Prisoners Commitment, or coming in Gaol, or Chamber-Rent there, or Discharge from thence in any Civil Action. Settled and Established the 16th Day of June, in the 33d Year of the Reign of his Majesty King George the Second, and in the Year of our Lord 1760, pursuant to an Act "For the Relief of Debtors, with Respect to the Imprisonment of their Persons;" viz.

	s.	d.
First, To the Marshal, for every Prisoner committed on any Civil Action	4	8
2d, To the Turnkey, on the Master's Side	1	6
3d, To the Marshal on the Discharge of every such Prisoner	7	4
4th, To the Deputy Marshal, upon the Discharge of One or more Actions, Executions, or other Charge, and no further Fee be there never so many Actions	4	0
5th, To the Clerk of the Papers, for the First Action, upon the Discharge	3	0
6th, To the Clerk of the Papers, for every Action, Execution, or other Charge, to be paid on the Discharge	0	4
7th, To the Deputy Marshal, upon a Commitment of the Prisoner in Court, or at a Judge's Chambers, in any Civil Action, if carried to the King's Bench Prison	1	0
8th, To the Clerk of the Papers, for the same	1	0
9th, To the said Deputy Marshal, for a Surrender in Discharge of Bail, be there never so many Actions	1	0
10th, To the Clerk of the Papers, for each Action upon such Surrender	0	6
11th, To each of the Four Tipstiffs, 2s. 6d. for each Prisoner's Commitment by the Court, and carried to the King's Bench Prison, in the whole	10	0
12th, To the Tipstiff that carries any Prisoner committed at a Judge's Chambers to the said Prison	6	0
13th, To the Marshal, for the Use of Chamber, Bed, Bedding, and Sheets, for each Prisoner, if provided by the Gaoler, at the Prisoner's Request, for the First Night, in the Common Side of the said Prison	0	6
14th, For the like Use every Night the Prisoner remains in Custody after the First	0	1½
15th, And if Two lie in a Bed, 1d. each	0	2
16th, For the like Use of every Prisoner that goes on the Master's Side, for the First Night	0	6
17th, For the like Use every Night after the First	0	3
18th, And if Two lie in a Bed, 2d. each	0	4
19th, And if the Prisoner finds his own Bed, Bedding, and Sheets (which the Marshal is in no Sort to hinder him of) then he shall pay, for Chamber Rent, to the Marshal, per Week	1	0

No other Fee for the Use of Chamber, Bed, Bedding, and Sheets, or upon the Commitment or Discharge of any Prisoner on any Civil Action.

Thomas Howard.
Anthony Thomas Abdy.
William Hammond.

Mansfield.
T. Parker.

An

Supplement (L. 21.)

AN ACCOUNT of the Office of ASSOCIATE and MARSHAL of the NISI PRIUS, in LONDON and MIDDLESEX, to the LORD CHIEF JUSTICE of the COURT of KING'S BENCH.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Marshal and Associate	George Kenyon, Esq.	By the Lord Chief Justice	During Pleasure	£. s. d. 530 — —

General Business of the Office.] Entering all Causes for Trial at Nisi Prius, in London and Middlesex, abstracting the Records for the Chief Justice, and constant Attendance at the Sittings at Nisi, and upon the Lord Chief Justice upon the Circuit.

Supplement (L. 22.)

AN ACCOUNT of the Office of CRYER at NISI PRIUS, in LONDON and MIDDLESEX, to the LORD CHIEF JUSTICE of the COURT of KING'S BENCH.

				£. s. d.
Cryer at Nisi Prius, in London & Middlesex	Philip Parry	By the Chief Justice	During Pleasure	300 — —

Duty.] To attend the Court during the Sittings at Nisi Prius in and after Term; administer the proper Oaths to the Jury and Witnesses, and call them upon their Subpœnas when they do not appear; attending the Chief Justice at Westminster in Term Time, and also his Chambers when the Court is not sitting.

Supplement (L. 23.)

An ACCOUNT of the CROWN OFFICE, in the COURT of KING's BENCH.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				<i>£. s. d.</i>
The King's Coroner or Attorney, or Clerk of the Crown in the King's Bench	James Templer, Esq.	Crown	Life	380 1 8
Secondary	F. & H. Barlow	Cl. of the Crown	Do.	82 5 5
Clerk of the Rules	H. Dealtry	Do.	Do.	116 16 5
Examiner	Robert Belt	Do.	Do.	2 17 5
Calendar Keeper	Do.	Do.	Do.	—
Clerk of the Grand Jury	Do.	Do.	Do.	4 16 —
Clerks in Court for the different Seats	Rt. Belt	Do.	Do.	484 8 5
	Gab. Lepipre			
	J. O. Jones			
	H. Dealtry			
	H. Barlow			
	Benj. Burnett			

General Business of the Office.] To conduct and record all Proceedings on the Crown Side of the Court of King's Bench.

Supplement (L. 24.)

CIRCUIT OFFICERS to the LORD CHIEF JUSTICE.

C L E R K.

MY Circuit Fees as Clerk to the Lord Chief Justice, in the Year 1797, amounted, to the best of my Recollection, to about Four or Five Pounds. The Annual Receipt of those Fees, upon an Average of the Years 1795, 1796, and 1797, could not exceed Ten Pounds. The Office of Steward is filled by his Lordship's Cryer.

Thomas Platt.

June 23d, 1798.

MARSHAL

Supplement (L. 24.) *Continued.*

MARSHAL.

I have executed the Office of Circuit Marshal to the Lord Chief Justice of the King's Bench for the late Roger Kenyon, Esquire, and since his Death for his Son, George Kenyon, Esquire, for Ten Years last past; and that the Profits of that Office (after deducting Travelling Expences, &c.) have, during those Years, amounted to from £65 and £75 a Year, so that I may fairly state them to amount upon an Average to £70 a Year.

W. Jones.

Supplement (L. 25.)

RETURNS from the CLERKS, &c. of the Honourable Mr. Justice ASHURST.

MARSHAL'S Account for 1797.

1797.—Midland, Summer Circuit,	£.	s.	d.	£.	s.	d.
Receipts about	-	33	—	—		
Expences about	-	19	—	—		
				14	—	—
Norfolk, Lent Circuit,						
Receipts about	-	21	—	—		
Expences about	-	16	—	—		
				5	—	—
				19	—	—

CLERKS, CIRCUIT CRYER, and STEWARD.

The Emoluments of Mr. Justice Ashurst's Two Clerks, arising from Business done at his Chambers in Serjeants Inn, after deducting for Books, Papers, Pens, &c. in the Year 1797

£. s. d.
425 1 10

The Emoluments arising on the Two Circuits, the Norfolk Spring, and the Midland Summer, in 1797, as Cryer, after deducting the Expences

50 — —

The Emoluments arising on the Two Circuits as above, in 1797, as Clerk and Steward, after deducting the Expences

10 — —

Supplement (L. 26.)

OFFICERS of the Honourable Mr. Justice GROSE.

The Emoluments of his Two Clerks for Business done at Chambers for the Year 1797, after deducting £20 for Expences at Chambers	£.	s.	d.
- - - - -	426	—	—

The Emoluments of Mr. Justice Grose's Marshal on the Two Circuits in the Year 1797, without any Deduction	-	-	-
- - - - -	75	4	6

The Emoluments of Mr. Justice Grose's Cryer on the Two Circuits in the Year 1797, after deducting £30 for Circuit Expences	-	-	-
- - - - -	59	10	—

The Emoluments of Mr. Justice Grose's Clerk and Steward for the Year 1797, after deducting £20 for Circuit Expences	-	-	-
- - - - -	18	5	—

Supplement (L. 27.)

OFFICERS of the Honourable Mr. Justice LAWRENCE.

	£.	s.	d.
Clerks. Net 1797.	386	4	—
Marshal, D ^r	94	4	—
Cryer, Clerk, and Steward, Net 1797	113	4	6

RETURNS from the COURT of COMMON PLEAS.

Supplement (M. 1.)

AN ACCOUNT of the Office of CUSTOS BREVIUM of the COURT of COMMON PLEAS.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Custos Brevium C. B.	The Hon. Lady Louisa Browning, (One 6th)	King Charles II. *	During Life, with Remainder to Heirs General	£. s. d. 477 8 11
	The Hon. Lady Robert Eden, (One 6th) Josiah Hankin, Esq. Tenant by Courtesy, (One 3d) Edward Gore, Esq. in Right of his Wife Lady Moslyn, (One 3d)			

General Business of the Office.] To record and file all original and judicial Writs and Inquisitions taken by virtue of any such Writs, all Posses after Verdicts, and Fines, with the Concords, signed

* By Patent, dated 14th March, 29th King Charles II. 1678, to Sir Walter St. John, &c. and their Heirs, with all Profits, Rights, and Privileges thereunto belonging, in Trust for Henry Earl of Litchfield and Charlottè Countess of Litchfield, the said Earl's Daughter, during their natural Lives; to the 1st, 2d, and every other Son or Sons, and the Heirs Male of their respective Bodies, and for Default, to all other the Daughters of the said Earl on the Body of the said Countess, and the Heirs of their Bodies respectively; and for Default, to the Countess and the Heirs of her Body by the said Earl begotten; and for Default, to the said Countess and the Heirs of her Body lawfully issuing. The present Grantees acquired the Office by Inheritance.

Supplement (M. 1.) *Continued.*

signed by the Parties acknowledging the same, and the Writs of Dedimus Potestatem issued for taking the Acknowledgment of such Fines, with the Transcripts thereof, and which Fines are entered in a Book of the same Term the respective Writs of Covenant are returnable, and the Proclamations of such Fines are indorsed upon the Captions, according to the Statute; to record and file all Writs of Entry and Summons, Writs of Dedimus Potestatem for taking Warrants of Attorney thereupon, and Writs of Seisin to support Recoveries suffered in the said Court; to make Copies and Exemplifications of the said Writs and Records when required, and to return Writs of Certiorari, directed to him, for removing any Writs or other Records into the Court of King's Bench.

Supplement (M. 2.)

AN ACCOUNT of the Office of PROTHONOTARY, in the COURT of COMMON PLEAS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
1st Prothonotary	G. Woodroffe	Chief Justice	For Life	£. s. d. 1,348 6 11
2d Prothonotary	Henry Earle	Custos Brevium	Do.	1,335 6 11
3d Prothonotary	Robert Ray	Chief Justice	Do.	1,335 6 11

To attend the Sitting of the Court at Westminster Hall, for the Dispatch of such Matters as arise from Causes entered in the Office; to inform the Court of the State of such Causes, and to certify in Matters of Practice.—Persons committed by the Court for Contempt are examined on Interrogatories, and the Prothonotaries report thereon to the Court.—A great Variety of Matters arising out of Causes are referred to the Prothonotaries, who make Reports thereon to the Court.—They regulate and allow Costs on all Judgments, Rules, and judicial Orders, and enquire into and state the Debt and Costs on Bonds, Bills, Mortgages, and other Securities, and on References made to them by the Court, and Tax Bills of Costs between Attornies and their Clients, and settle and adjust Accounts therein implicated.—They enter in Books kept in their Office the Declarations filed and delivered out in all the several Causes passing through the Office, and also of the Pleas and subse-

quent

Supplement (M. 2.) *Continued.*

quent Pleadings between the Parties, the Records passed for Trial, the Entries of Issues joined between the Parties, the interlocutory and final Judgments thereon, the Bills filed against privileged Persons, Writs of Inquiry and Executions, the Money paid into and out of Court, the Appearances to such Process as issue out of their Office, and enter them on Remembrance Rolls kept for that Purpose.—They name and strike Special Juries, sign Records of Nisi Prius, see that all Common Recoveries be carefully ingrossed on Rolls of the Court, examined, docketted, and placed in their proper Offices, and that the Writs belonging to the same be filed with the proper Officer, and examine all Exemplifications of such Recoveries.—They have the Custody of all Common and Plea Rolls, deliver the same out, and keep an Account of the Names of the Persons to whom the Rolls are delivered, that they may be enabled to call for their Return, and make Caret Papers of the Defaulters, in order to enforce their being brought in, pursuant to various Rules of the Court. They keep an Account of all Rolls received into their Office after the proper Entries are made therein; keep Dockets of all Judgments, Entries of Writs, and other Entries, which they carefully examine with the Rolls before they are delivered to the proper Offices; keep Remembrance Rolls, in which all Rules made in Court are entered, and on which all Recognizances of Bail, Appearances, Scire Facias, and Precipes taken at Bar on Common Recoveries are entered.—They enter on a Remembrance Roll the Names of all Attornies sworn in Court, and make Certificates thereof to the Clerk of the Warrants, draw up the General Rules of the Court made for regulating and settling the Practice of the Proceedings therein; they have the Custody of the Court Book, in which are entered the Names of all Causes or Demurrers, Special Verdicts, and other Matters, which are to be argued in Court, and of Causes which are to be tried at Bar, with the respective Terms and Number Rolls, and take Minutes of the Judgment of the Court in all Causes argued therein, &c.

At the Office, One of the Prothonotaries alternately attends in Term Time from 11 to 2 (except the First and Last Days of the Term, when all attend the Court) the others attending the Court during the Sitting.—In the Evening all the Prothonotaries attend at the Office from 6 to 8, and later.—Out of Term they all attend every Day from 11 to 2 o'Clock.

Supplement (M. 3.)

An ACCOUNT of the Office of SECONDARIES, in the COURT of COMMON PLEAS.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
1st Secondary	George Griffith.	Chief Prothonotary	Life	£. s. d. 340 16 7
2d Secondary	Thomas Loddington.	Second Prothonotary	Do.	341 17 1
3d Secondary	William Skynn.	Third Prothonotary	Do.	331 17 1

The Duty of the Secondaries is constantly to attend the Court and Judges in the Treasury in Term Time; to read all Records, Writings, Affidavits, Petitions, Papers, and Exhibits, produced upon Motions, Complaints, or other Applications, and to take Minutes of all Rules and Orders pronounced thereon; to take all Recognizances in Court; to enter Discontinuances, Commitments of Prisoners, and Satisfaction acknowledged upon Record; to amend Records by Order of the Court; to administer the Oaths appointed to be taken by Prisoners by the Acts of Parliament for the Relief of Debtors, with respect to the Imprisonment of their Persons, and to prepare Assignments of such Prisoners Goods and Effects, to be signed by them, as directed by the said Acts, and to draw up Rules for their Discharge: Upon Trials at Bar, to copy the Issue for the Judges, and to deliver Four Copies thereof; to call the Jury out of and in Court; to read the Record; to call the Defendant; to read all written Evidence, to call the Jury before a Verdict is given, and to record the Verdict; to take Minutes of Special Verdicts, and to draw up the same; to make Two Copies for Plaintiff and Defendant, and Four Copies for the Judges; to take an Account of all Fines and Recoveries passed and suffered at Bar; and in Term Time, after the Rising of the Court, to attend at their respective Offices, there to draw up such Rules and Orders as have been pronounced in Court or in the Treasury, and enter the same upon Remembrance Rolls, and make Copies of such Rules or Orders if applied for, as also to enter all Rules; to declare, plead, reply, rejoin, surrejoin, rebut, surrebut, and join in Demurrer in Paper, and afterwards to enter the same on Remembrance Rolls; give Rules for Attornies and other Officers of the Court to appear to Bills filed against them; to file and copy all Affidavits, Papers, and

Supplement (M. 3.) *Continued.*

and Exhibits, produced on Motions, Taxation of Costs, or otherwise, and all Suggestions and Proceedings in Spiritual Courts, in Causes where Prohibitions are applied for; to examine Persons in Contempt upon Interrogatories, and to file and copy such Interrogatories and Depositions. Their Attendance is also necessary in Vacation Time, by themselves, Clerks, or Assistants. Each Secondary requires the constant Assistance of a Clerk to dispatch the Business of his Office, who must be a Person of Experience in the Practice of the Court. Upon all Complaints made by Prisoners in the Fleet against the Warden, it is the Duty of the Secondaries to attend the Judges at such Times and Places as they please to appoint, to hear and determine the said Complaints, and to file and read all Affidavits and Exhibits produced on such Attendance, and to draw up all Orders made thereupon, and to draw up all Orders made by the Court for the Regulation of the Fleet Prison, and all Rules and Orders for the Regulation of the Practice of the Court. The Secondary to the First Prothonotary administers in Court the Oaths of Allegiance, Supremacy, and Abjuration, and, if required, makes out and signs Certificates of Persons having taken the same; he also administers the Oaths in Court to every Person who is admitted an Attorney. The Secondary to the Second Prothonotary enters in a Book kept for that Purpose the Particulars of all Fines acknowledged at the Bar of the Court.

Supplement (M. 4.)

An Account of the Office of CLERK of the JUDGMENTS,
in the COURT of COMMON PLEAS.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Judgments and Reversals	Richard Bremridge	By the Prothonotaries	Will of the Prothonotaries	£. s. d. 126 — —

The Duty of the Clerk of the Judgments is to draw up every final Judgment after Inquisition taken, Verdict obtained, or Non-suit had at Nisi Prius, and upon every Demurrer, Issue of Nul tiel Record,

Supplement (M. 4.) *Continued.*

Record, and Rule of Court, and to draw up and enter all the Continuances necessary to the said Judgment, and is directed and appointed by the Statute of the 4th and 5th W. III. to docquet all the above-mentioned Judgments. He enters Satisfaction to all Judgments when the same are done by Judge's Warrant, and not in open Court, and exemplifies all or any of the above-mentioned Judgments, if the same are applied for within a Year after the Signing thereof.—As Clerk of the Reversals, draws up and enters the Reversals of Outlawries on Remembrances, and delivers Certificates thereof to the Clerk of the Outlawries, makes out the Bail Pieces in Order to such Reversals, and Writs of Superfedeas when necessary. Vide Supplement (M. 5.)

General Business of the Office.] Attends by himself and Clerk at the Prothonotaries Office, and Westminster Hall, for the Purpose of doing the above-mentioned Business.

AN ACCOUNT of the Office of CLERK of the WARRANTS, INROLMENTS, and ESTREATS, in the COURT of COMMON PLEAS.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Warrants, Inrolments, and Estreats	Keane Fitzgerald	The Lord Chief Justice	For Life	£. s. d. 383 10 8

General Business of the Office.] Inrolling Deeds, Recoveries, Foreign Estreats; entering Warrants of Attorney for Fines, Judgments, Issues; filing Affidavits and Articles of Clerkship, and entering Attornies Certificates, &c.

Supplement (M. 5.)

An ACCOUNT of the Office of CLERK of the REVERSALS of
OUTLAWRIES, in the COURT of COMMON PLEAS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Reversals of Outlawries	Richard Bremridge	By the Prothonotaries	During Pleasure	£. s. d. —

The Business of the Clerk of the Reversals is to draw up and enter the Reversals of Outlawries on Remembrances, and deliver Certificates thereof to the Clerk of the Outlawries, to make out Bail Pieces on such Reversals, and Writs of Superfedeas when necessary.

Supplement (M. 6.)

An ACCOUNT of the Office of CLERK of the DOCQUETS, in
the COURT of COMMON PLEAS.

				£. s. d.
Clerk of the Docquets	Thomas Sherwood	By the Prothonotaries	During Pleasure	237 2 6

The Duty of the Clerk of the Docquets, is to draw up, exemplify, and enter on the Roll, the Admissions of the several Officers of the Court; to prepare Bail Pieces entered into to any Attachment of Privilege, or otherailable Process issuing out of the Prothonotaries Office, and attend the Court or a Judge therewith, when entered into, and when justified, or when Bail are added, or the Defendant surrendered; to make Copies of all Special Juries named by the Prothonotaries for the Plaintiff and Defendant; to make Copies of Reports in Court by the Prothonotaries if desired, and of all Special Verdicts for the Judges and Attornies; to make Copies of all Rules of Court from the Remembrance of Terms which are past; to make Certificates of Declarations not being filed against Prisoners according to the Rules of the Court, in order to their being discharged; to make out Certificates of Writs

Supplement (M. 6.) *Continued.*

of Recordari and false Judgment, not being filed according to the Course of the Court, to enable the Parties to proceed in the inferior Courts: to copy, if desired by the Parties, all Bills of Costs and other Papers produced before the Prothonotaries relating to such Bills when taxed; and daily to attend the Office of the Prothonotaries.

General Business of the Office] To attend the Office of the Prothonotaries daily in Office Hours, and to do the common Business belonging to their Office.

Supplement (M. 7.)

An Account of the Office of the KING's SILVER, in the COURT of COMMON PLEAS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the King's Silver	William Daw	The Lord Chief Justice	For Life	<div style="text-align: right;"> <i>£. s. d.</i> 227 19 10½ </div>

General Business of the Office.] To enter in Books, and upon the Rolls of the Court, the Description, as set forth in the Writ of Covenant, of Estates upon which Fines are levied, with Fines paid thereon, the Parties concerned, and to make Extracts from the same. The Books are kept in the Office, that Searches may be made for Fines passed.

To see that the Fines are regularly levied agreeable to the existing Rules of the Court, and the Judge's Allocatur obtained where necessary; then to enter in Books the Writ of Covenant, the Pre and Post Fines, the Commissioners before whom such Fines are acknowledged, and the Time when; afterwards to enrol the same, in order that the Post Fine be estreated into the Exchequer; and to make Extracts for the Practisers when required.

Supplement (M. 8.)

AN ACCOUNT of the Office of CHIROGRAPHER, in the COURT of
COMMON PLEAS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				£. s. d.
Chirographer	George, James, Edward, and Henry Thomas Colebrooke	His Majesty	Lives	257 5 3
Secondary	John Welch	The Chirographer	For Life	115 2 10
Register	Do.	Do.	Do.	23 5 —
For Counties held by the Patentees	As above	—	Do.	162 7 2
Clerks by Purchase	John Welch	Do.	Do.	86 17 10
	H. Wall	Do.	Do.	46 18 4
	W. Palmer	Do.	Do.	18 13 4
	John Jordan	Do.	Do.	69 10 8
	J. Meakings	Do.	Do.	70 — —

Duty.] Taking in, entering, and ingrossing the Indentures and Records of Fines. From Ten to Two in the Morning, and from Four to Seven in the Evening.

Supplement (M. 9.)

An Account of the Office of FILAZERS of the COURT of
COMMON PLEAS.

COUNTIES.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
London and Middlesex	Thomas Bolton	By the Lord Chief Justice	For Life	£. s. d. 844 4 2
Bedford, Berks, Bucks, Oxford, Cornwall, Gloucester, Hereford, Worcester	Do.	Do.	Do.	36 2 10
Essex, and Herts	John Erskine	Do.	Do.	21 8 2
Surrey, Suffex, and Kent	T. Holloway	Do.	Do.	180 13 11
Hants and Wilts	Do.	Do.	Do.	14 11 4
Norfolk and Norwich, Stafford, Northampton, Salop, Rutland, and Monmouth	John Roberts	Do.	Do.	35 11 5
Derby, Leicester, Nottingham, and Warwick	William Skinn	Do.	Do.	17 — —
Cambridge and Huntingdon	Harry Edgell	Do.	Do.	5 5 4
Suffolk	Do.	Do.	Do.	12 18 9
Somerfet, Bristol, Dorset, and Poole	John Clarke	Do.	Do.	25 15 3
Lincolnshire and City of Lincoln	Harry Edgell	Do.	Do.	4 8 8
Devon and Exeter	Robert Batten	Do.	Do.	45 17 4
Cumberland, Westmoreland, Northumberland, and Newcastle upon Tyne	Do.	Do.	Do.	
Yorkshire, City of York, and Kingston upon Hull	Do.	Do.	Do.	

Supplement (M. 10.)

No Return was made by the CLERK of the JURATS in the Court of Common Pleas—He being slated to be absent upon Military Duty in Scotland.

An

Supplement (M. 11.)

An ACCOUNT of the Office of CLERK of RETURN OFFICE, and Office for INROLMENT of WRITS for Fines and Recoveries, in the COURT of COMMON PLEAS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Return Office, &c.	George Byard	The Three Justice Judges	During Pleasure	£. s. d. 56 2 4

Duty.] Is to return all Writs of Covenant, Entry, Summons, and Seisin, in the Names of the Sheriffs of the several Counties in England, and to make regular Entries in Books provided at his Charge for that Purpose, of the Counties, Parties Names, and Places where the Premises lay which are contained in such Writs; and also the several Returns of all such Writs (except Writs of Covenant) with the Names of the Attornies concerned in prosecuting the same, according to the ancient Method used in the said Office: And he accounts and pays to the said Three Judges Three Fourth Parts of the Profits of the said Office, and retains the remaining Fourth for his Service, Charge, and Attendance. The Fee for returning and entering of every Writ of Covenant, Entry, Summons, and Seisin, is One Shilling and Six Pence. No Inrolment of any of the above Writs have been applied for, or made in the said Office for many Years.

Supplement (M. 12.)

An ACCOUNT of the Office of CLERKS of the ESSOIGNS, of the COURT of COMMON PLEAS.

	Nicholas Smith, Esq.	By Lord Loughborough	For Life	£. s. d. 70 — —
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An

Supplement (M. 13.)

An ACCOUNT of the Office of CLERK of the JURIES of the COURT of COMMON PLEAS.

RANK.	NAME.	By whom Appointed.	Duration of Interest	Net Receipt for 1797.
Clerk of the Juries	Sir Thomas Turton	Custos Brevium	For Life	£. s. d. 39 12 6

Supplement (M. 14.)

An ACCOUNT of the Office of CHIEF PROCLAMATOR in the COURT of COMMON PLEAS, and the Officers by him appointed.

Hereditary Chief Proclamator	J. Walker Heneage	Claim by Descent	For ever	100 — —
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General Business of the Office.] As the Proclamator has no personal Duty required of it, he cannot answer this Question.

The Proclamator appoints Four Cryers, a Court Keeper, and a Porter, each holds his Place for Life. Attendance—None.

Supplement (M. 15.)

An ACCOUNT of the Office of CRYER to the LORD CHIEF JUSTICE of the Court of COMMON PLEAS in LONDON and MIDDLESEX.

Cryer	Thos. Gordon	Lord Chief Justice	During Pleasure	175 — —
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General Business of the Office.] To swear the Juries impanelled to try Causes, and also to call and swear the Witnesses in those Causes.

An

Supplement (M. 16.)

An ACCOUNT of the Office of CLERK of the ERRORS
in the Court of COMMON PLEAS.

The Lord Chief Justice is Clerk of the Errors of the Court of Common Pleas; and Stephen Hough is his Clerk to execute the Office for him.

Supplement (M. 17.)

An ACCOUNT of the Office of CLERK of the TREASURY and
TREASURY KEEPER, in the COURT of COMMON PLEAS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk	R. Jeffries*			<i>£. s. d.</i>
Treasury Keeper	Robert Watfon	Lord Chief Justice	During Pleasure	56 11 1

Supplement (M. 18.)

An ACCOUNT of the Office of CLERK of the OUTLAWRIES, in the
COURT of COMMON PLEAS.

Clerk of the Outlawries	James Holdship	By being Clerk to the At- torney General	During his Continuance as Clerk to the Attorney Gen.	— 5 1
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Duty and Attendance.] Attends in the Attorney General's
Chambers, to answer any Applications made.

* The Lord Chief Justice is Keeper and Clerk of the Treasury, and receives the Fees; I am merely his Clerk, appointed by Parole.

Supplement (M. 19.)

AN ACCOUNT of the Office of CLERK of the SUPERSEDEAS in the COURT of COMMON PLEAS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Superfedeas - -	James Meddowcroft	By Sir William De Grey	For Life	Nothing

Duty.] To make out Writs of Superfedeas.

Supplement (M. 20.)

AN ACCOUNT of the Office of CLERK of the EXIGENTERS in the COURT of COMMON PLEAS.

Exigenter - -	James Meddowcroft	By Sir William De Grey	For Life	Nothing, the outgoings being 4s. 4d. more than received
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General Business of the Office.] To make out Writs of Exigents, &c.

Supplement (M. 21.)

AN ACCOUNT of the Office of ASSOCIATE to the LORD CHIEF JUSTICE of the COURT of COMMON PLEAS, in London and Middlesex.

Associate - -	Harry Edgell	The Chief Justice	During Pleasure	£. s. d.
				246 7 6

The Business of the Associate to the Lord Chief Justice of the Common Pleas is, to attend the Courts in Middlesex and at Guildhall, at the Sittings at Nisi Prius; to receive and read all Records of Nisi Prius, Affidavits, Exhibits, Papers, and Writings, which are

Supplement (M. 21.) *Continued.*

are produced and given in Evidence on the Trial of Causes; to take Minutes of all the Proceedings in Causes, and of all Orders made by the Court at its Sittings of Nisi Prius; to enter the same in a Book kept for that Purpose, and to draw up and deliver such Orders to the Suitors; to indorse the Posteas on all Records in Causes tried, and to transact other Business which occasionally becomes necessary to be done, and which is very different in the various Causes tried, but of which an Account is given in a List of Fees delivered in to the Honourable House of Commons, pursuant to an Order of 23d March 1729.

I am not aware of any other Duty to be performed by the Associate than that which arises in the Performance of the Business of the Office, and which I have already set forth.

Supplement (M. 22.)

AN ACCOUNT of the Office of MARSHAL to the LORD CHIEF JUSTICE of the COURT of COMMON PLEAS.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Marshal	Harry Edgell	By the Lord Chief Justice	During Pleasure	£. s. d. 222 — —

The General Business of the Office consists in entering Causes for Trial in a Cause Book kept for that Purpose; in receiving the Records of Nisi Prius, which are delivered by the Attornies to the Marshal to be abstracted for the Chief Justice of the Court; in making Abstracts thereof, and also Papers containing the Names of the Parties in Causes set down for Trial, and delivering such Abstracts and Cause Papers to the Lord Chief Justice; in attending the Court with the Records where the same are (after the Causes are called on) transmitted by the Marshal to the Associate of the Court. A Variety of other Business occasionally occurs, a particular Account of which will be found in a List of Fees delivered to the Honourable House of Commons, pursuant to their Order of 23d March 1729.

It is the Duty of the Marshal to attend in Court during the Sitings at Nisi Prius, and to transact the Business before mentioned.

Supplement (M. 23.)

An ACCOUNT of the Net Receipts of the Office of MARSHAL to the LORD CHIEF JUSTICE of the Court of COMMON PLEAS, on the Circuit for the Year 1797.

I make the following Return, for the Accuracy whereof I cannot answer, not having made any Entry of the many small Fees and Perquisites, of which the aggregate Receipts are composed. I compute the Net Receipts of my Office of Marshal to the Lord Chief Justice of the Common Pleas for the Year 1797 (making no Deduction therefrom on Account of Horse Hire, and Travelling Expences on the Circuit, which, if his Lordship had not permitted me to travel with him, would have amounted nearly £. s. d. to the whole Profits) at - - - - 66 — —

Supplement (M. 24.)

OFFICERS of the LORD CHIEF JUSTICE.

An ACCOUNT of the Net Receipts of the CRYER, CLERK, and STEWARD of the LORD CHIEF JUSTICE of the Court of COMMON PLEAS, upon the Circuit for the Year 1797.

Cryer, Clerk, and Steward for the Year 1797 £. s. d.
46 — —

Supplement (M. 25.)

OFFICERS of the Honourable Mr. Justice BULLER.

The Emoluments of his Two Clerks, arising from Business done at Chambers in Serjeants Inn, for the Year 1797, after deducting their Expences in doing that Business - - - - £. s. d.
348 13 4

The Emoluments of his Marshal on the Two Circuits, in the Year 1797 - - - - 110 2 2

The Emoluments of his Cryer on the Two Circuits, in the Year 1797, after deducting his Circuit Expences 106 14 3

The Emoluments of Clerk and Steward, on the Circuit, in the Year 1797 - - - - 22 19 —

OFFICERS

Supplement (M. 26.)

OFFICERS of the Honourable Mr. Justice HEATH.

The Emoluments of his Two Clerks arising from £. s. d.
 Business done at Chambers in Serjeant's Inn, for the
 Year 1797 - - - - - 365 14 11

The Emoluments of Cryer on the Two Circuits in
 the Year 1797, after deducting his Circuit Expenses 54 — —

The Emoluments of Clerk and Steward on the Cir-
 cuit, in the Year 1797 - - - - - 20 — —

The Emoluments of his Marshal on the Two Cir-
 cuits, in the Year 1797 (he being at no Expence) - 49 — —

Supplement (M. 27.)

OFFICERS of the Honourable Mr. Justice ROOKE.

The Emoluments of his Two Clerks, arising from
 Business done at his Chambers in Serjeant's Inn, for £. s. d.
 the Year 1797, after deducting the Expenses thereon
 attendant - - - - - 382 1 8

The Emoluments of the Office of Marshal on Two
 Northern Circuits in the Year 1797, after deducting
 the Circuit Expenses - - - - - 162 — —

The Emoluments of the Offices of Cryer and Clerk
 on Two Northern Circuits, in the Year 1797, after
 deducting the Circuit Expenses - - - - - 183 14 6

The Emoluments of the respective Offices of Marshal and Cryer
 under the Puisne Judges depend entirely on the Quantity of Bu-
 siness done on the Circuits.

Supplement (M. 28.)

AN ACCOUNT of the Office of WARDEN of the FLEET PRISON and other OFFICERS of the said Prison, and of the several Officers by him appointed in the several COURTS of WESTMINSTER HALL.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				£. s. d.
Warden -	John Eyles, Esq.	By the King	During Pleasure	800 — —
Clerk, Papers	Nicholas Nixon	By the Warden	Do.	214 — —
Keeper, Westminster Hall	Do.	By Do.	Do.	8 9 6
Tipstuffs to Common Pleas	John Hemming	By Do.	Do.	88 — —
	Thomas Storr			88 — —
Tipstaff to Exchequer and Rolls	John Davis	By Do.	Do.	77 10 —
Tipstaff to Chancery	Walter Williams	By Do.	Do.	2 8 6

Note 1. The Annual Sum of £200, paid the Warden by Government, in Compensation for the Loss of certain Houses in Fleet Market, taken down in 1793, whose Rents amounted to £247.

Note 2. Besides the Taxes and other Disbursements of the Wardenship of the Fleet, the Office is subject to Losses by Escape, which are not easily reducible to an Average, but which amounted in the Year 1791 to near £2,000.

RETURNS

FROM THE

COURT OF EXCHEQUER.

Supplement (N. 1.)

An ACCOUNT of the Office of CURSITOR BARON, or FIFTH BARON, in the COURT of EXCHEQUER.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
	Francis Maseres	By the King	Good Behaviour	£. s. d. 391 17 6

General Business of the Office.] To appose the Accounts of the Sheriffs of England, but not of Wales; to cast or dismiss Sheriffs out of the Court of Exchequer, when they have passed their Accounts; to attend at the Exchequer Chamber on Seal Days, at the Sealing of the Writs in Exchequer Procefs; to receive the Profers of the Sheriffs on the Two Proffer Days; to read over the Bills of Necessaries of the Court of Exchequer, brought in by the Chief Usher of the Exchequer; and to deliver into the Tally-Court-Office, in the Receipt of the Exchequer, the Writs of Liberate for the Payment of them, and to swear all Persons who are to render Accounts to Government, to the Truth of their Accounts; and to administer the Oaths of Allegiance, and Abjuration of the Pope's Spiritual and Ecclesiastical Authority, and also the Oath of Office to all Officers of the Excise; and to administer Oaths concerning the Life of Persons having Annuities from Government, and Oaths concerning the Delivery of Land Tax Bonds, and other Tax Bonds.

An

Supplement (N. 2.)

An ACCOUNT of the Office of the LORD TREASURER'S
REMEMBRANCER of and in the EXCHEQUER.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
The Lord Treasurer's Remembrancer	Rt. Hon. Sir R. Heron, Bt.*	By the King	For Three Lives	£. s. d. 207 4 6

The Business of this Office was formerly very considerable, being the Office principally concerned in what respected the landed and casual Revenue of the Crown.

An ACCOUNT of the Office of the LORD TREASURER'S REMEMBRANCER in the EXCHEQUER, so far as concerns the SECONDARIES and SWORN CLERKS in the said Office; the Account, so far as concerns the REMEMBRANCER, being delivered in by himself or his Deputy.

		Admitted by taking an Oath of Office		£. s. d.
First or Antient Secondary	John Perrott		For Life	450 — —
Second Secondary and Filazer	John Kipling	Do.	Do.	202 9 3
Third Sworn Clerk	John Matthew Grimwood	Do.	Do.	168 4 10
Fourth Sworn Clerk	Wm. Foxton	Do.	Do.	116 1 11
Junior Sworn Clerk	Henry Playford	Do.	Do.	64 19 3

The Select Committee on Finance having, upon Application of the Sworn Clerks, been pleased to permit an Inspection of the Return made by the Treasurer's Remembrancer, in obedience to a former Order of the Committee, it is with great Concern that they feel themselves under the Necessity, from a Duty which they owe to the Offices they hold, to make some Remarks upon his Return, and particularly to controvert a recent Claim on the Part of the Remembrancer, of-varying the Number of Sworn Clerks at his Discretion. The Office of Treasurer's Remembrancer is

* This Officer holds the Situation of Searcher, Packer, and Gauger, in the Port of Cork, £.504 5s. 7d. per Annum.

Supplement (N. 2.) *Continued.*

is of a very antient Establishment in the Court of Exchequer, is a public Office concerned in the Revenue of the Crown, and in the Administration of Justice, and not the private Office of the Remembrancer. During the Existence of the Military Tenures, the Business of the Office was very considerable, but by the Abolition of those Tenures more than Half of the Business was annihilated, and it followed of Course that the Number of Sworn Clerks became diminished, but their Number has continued the same as it now is for about a Century past, and, as is humbly contended, cannot be altered without the Sanction of the Court of Exchequer; and they beg Leave to remark, in Support of this Opinion, that upon a late Attempt of the Remembrancer to increasie the Number, the Court was pleased to direct, that no such Alteration should be made without their Authority, and it was thereupon abandoned by the Remembrancer. The Remembrancer and the Two Secondaries receive very antient Salaries from his Majesty, and they and the Sworn Clerks receive antient Fees proportionate to the respective Duties of the Remembrancer and the Sworn Clerks (which are perfectly distinct from each other) from the public Accountants and Suitors of the Court. The Remembrancer is acknowledged to be the Superior, or as he is stiled, the Master of the Office, a Name very usually given to Heads of Colleges and other Public Institutions, as was the Name of Clerk to various Officers in the Courts of Justice, to the Remembrancer, who was formerly stiled Clerk of the Remembrance, and (as is well known) to other Officers of superior Rank.

The Secondaries and other Sworn Clerks in the same Office (who also act as Attornies there for Suitors, and are so named in the Pleadings entered of Record) as well as the Remembrancer, have Freeholds in their Offices, are each and every of them Officers of the Court of Exchequer, are alike bound by its Orders, and have an equal Claim to its Protection. The Inquiries of the Committee do not, as the Secondaries and other Sworn Clerks humbly conceive, call for a particular Discussion of the relative Situation of the several Officers, but they hope for Indulgence in having stated what they have done by Way of Remark on the Return of the Remembrancer; and they forbear intruding themselves further upon the Attention of the Committee, than by protesting against such Return, so far as it concerns the relative Rights of the Remembrancer and the Secondaries and Sworn Clerks in the same Office, and so far as it states it to be the Duty of the Secondaries and Sworn Clerks to attend Daily during the Sitting of the Court of Exchequer, such Statement being repugnant to the established Usage, but they admit it to be their Duty to attend occasionally on the Part of the Crown, and of the Suitors by whom they are retained, on the Appofals of Sheriffs, and at other Times when the Court is pleased to call for their Attendance.

Treasurer's Remembrancer's Office,
Somerset Place, 13th June, 1798.

*J. Perrott.
John Kipling.
J. M. Grimwood.
William Foxton.
Henry Playford.*

Supplement (N. 3.)

AN ACCOUNT of the Office of EXCHEQUER of PLEAS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Pleas	Wm. Stewart Rofe	Chancellor of the Exchequer	Quam diu fe bene gesserit	£. s. d. 320 8 7½
Deputy	John Dax	Clerk of the Pleas	Pleasure	315 — —
Bag Bearer				

General Business of the Office.] Prosecution and Defence of Actions at Common Law, and the Inrolment of Deeds. To take Minutes in Court, draw up all Rules, make Reports on all Matters referred to him, tax Bills of Costs, allow Bails, and sign Process and Judgments.

The Clerk of the Pleas is also Clerk of the Errors in the Exchequer Chamber, and his Duty on that Account is to allow Writs of Error, certify Transcripts, and attend the Court of Exchequer Chamber, and draw up all Rules thereon.

Supplement (N. 4.)

AN ACCOUNT of the Office of SECONDARY and SWORN CLERKS of EXCHEQUER of PLEAS.

Secondary, as first Sworn Clerk or Attorney	John Miller	The Clerk of the Pleas	For Life	
2d Sworn Clerk or Attorney	Abel Jenkins			
3d Sworn Clerk or Attorney	R. Edmunds			
4th Sworn Clerk or Attorney	Thomas Dax			

Supplement (N. 5, and 6.)

AN ACCOUNT of the PIPE OFFICE, SECONDARIES, and SWORN CLERKS, in the COURT of EXCHEQUER.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Pipe	Lord William Bentinck	By the Crown	For Life	£. s. d. 635 11 4
Deputy	Thos. Lowton	The Clerk of the Pipe	During Pleasure	100 — —
1st Secondary	Henry Cranmer		For Life	950 18 8
2d Secondary	Robt. Winter		Do.	290 16 —
	James Farrer		Do.	201 14 —
	James Cranmer		Do.	183 7 —
Sworn Clerks	Peter Sykes		Do.	132 4 —
	Allatton Burgh		Do.	130 4 —
	John Heaton		Do.	77 4 4
	James Paine		Do.	70 7 —

Supplement (N. 7.)

AN ACCOUNT of the Office of COMPTROLLER of the PIPE in the COURT of EXCHEQUER.

				£. s. d.
The Comptroller of the Pipe may be termed the Second Officer in the Pipe Office	Right Hon. the Earl of Orford. (deceased)	By the Chancellor of the Exchequer	During just Demeanour in his Office	207 8 2

Duty.] The Deputy Comptroller of the Pipe makes a Comptrolment or Chancellor's Roll Once a Year, from the Great Roll of the Pipe; he sends out Summonses from the said Great Roll Twice every Year to the Sheriffs of every County, for levying the Rents, Farms, and Debts, within their respective Counties; he also sends out Summonses from the said Great Roll Once a Year to the Sheriffs of every City and Town, for levying the like within their respective Jurisdictions; he also enters the whole Accounts of all the said Sheriffs on the Comptrolment Roll; he also enters on the

Supplement (N. 7.) *Continued.*

said Roll the Issues and Taxes which remains on the Accounts of the Receivers General of the several Aids and Taxes granted by Act of Parliament, and sends the same in Summonses from the Great Roll of the Pipe to the several Sheriffs to levy the same; he also enters on the Comptrolment Roll the several Discharges made on the Great Roll of the Pipe, and takes the same out of the Summonses; he also attends the Appoval of every Sheriff before the Curfitor Baron, and makes the Award on the Comptrolment Roll according to the Sheriffs Answers; and he also attends the Court of Exchequer on the Discharge or Casting out of every Sheriff, with the States of their Accounts delivered to him by the Attornies of the Pipe Office.

=====

An ACCOUNT of the Office of DEPUTY COMPTROLLER
of the PIPE, and SWORN CLERKS therein.

	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
	Thomas Farrar	By the late Earl of Orford	During Good Behaviour	<div style="text-align: right;"> <i>£.</i> <i>s.</i> <i>d.</i> 236 7 1 </div>

21 *die Junii* 1798.—EXTRACT of the EXAMINATION of
ALLATSON BURGH, Esq.

WHO are the Porter Bag and Bagman at the Pipe Office?

The Junior Sworn Clerk is at present the Porter Bag; and there is a Bagman also, who is a menial Servant of the Office.

Supplement (N. 8.)

An ACCOUNT of the Establishment of the Office of CLERK of the FOREIGN ESTREATS, in the COURT of EXCHEQUER.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk	Earl of Orford. (deceased)	Chancellor of the Exchequer	Life	£. s. d. 161 15 —
Deputies	Thomas Farrar	Clerk of Foreign Estreats	During good Behaviour	—
	Wm. Harris	Do.	—	73 6 8

Duty.] The Deputy Clerk of the Foreign Estreats issues the Summons of the Green Wax, Twice every Year, to the Sheriffs of every County, City, and Town, which contain the Common Pleas Post Fines, the King's Bench Fines and Recognizances, the Estreats from the Clerks of Assize, and the Estreats from the Clerks of Sewers. He also attends the Appofal of every Sheriff in the Foreign Appofer's Court, and marks the Estreat Rolls agreeable to the Sheriffs Returns, and the Claims made by the Bailiffs of the several Liberties throughout England; he makes out Constats of forfeited Fines and Recognizances for Individuals, as required; he issues the Schedules of Claims made by the Bailiffs of the Liberties of Kirton and Boston in Lincolnshire, by the Citizens of London, and by the Bailiff for the Duchy of Lancaster.

14th March 1798.—The EXAMINATION of THOMAS FARRER, Esquire, Deputy Clerk of the Foreign Estreats.

[Delivers in several Estreat Rolls.]

Lord Orford was the last Clerk of the Foreign Estreats; he is since dead; since which the Place has not been filled up; I have been in the Office nearly Four Years.

Did Lord Orford, in his Life Time, while you were his Deputy, execute the Office in Person?

No.

X x 2

Did

Supplement (N. 8.) *Continued.*

Did he perform any official Act, in the Course of any One Year, while you were his Deputy?

No.

Have you the Custody of the Estreat Rolls?

Yes: they consist principally of forfeited Fines and Recognizances; they are returned to the Lord Treasurer's Remembrancer's Office, and I take them from thence, giving a Receipt for the same.

Do you know by what Officers they are sent to the Lord Treasurer's Remembrancer?

By the Clerks of the Peace for Counties; and for Boroughs, Clerks of Assize and Sewers; King's Bench Rolls and Common Pleas are also returned by the Junior Judge of the respective Courts into the Exchequer in open Court. Once a Year I attend in the Court of Exchequer at the Apposal of all Sheriffs, and I mark upon the Estreat Rolls in my Custody such Answers as the Sheriffs render. Such Fines, Recognizances, and Amerciaments as each Sheriff has received he answers by saying Tot, whereupon I mark that Answer upon the Roll of the Estreat. Where the Sheriff has not received any Thing, he answers Nil, which I mark also on the Roll. When the Sheriff receives Part and not the Whole, he answers Tot as to Part, and Nil as to the Rest. At the Apposal, where any Claim is to be made on Behalf of any Lord of a Liberty, and the Foreign Apposer reads out of the Process any Fine, &c. which the Lord claims, his Bailiff on his Behalf makes such Claim in open Court, and the Foreign Apposer and Deputy Clerk of Estreats mark the Record accordingly. As to such Sums as are totted by the Sheriff, the Proceedings thereupon is between the Deputy Foreign Apposer and the Sheriff. Such as are nilled, the Clerk of Nichills once a Year by his Deputy transcribes, and sends the Schedules in to the Treasurer's Remembrancer's Office, from whence Process is issued to recover the Nichill Debts. There is not in my Office any collective Statement or Abstract from the Rolls, that shews in one View the Estreats of the Year. In the Treasurer's Remembrancer's Office, it will appear from the long Writ what Nichill Sums have been recovered, and the Foreign Apposer can shew the Amount of the Sums both nilled and totted.

Supplement (N. 9.)

An ACCOUNT of the Office of CLERK of the NICHILLS,
in the COURT of EXCHEQUER.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Nichills	Robert Forster	The late Lord North	Believes for Life	Not yet received

General Business of the Office.] To extract from the various
Estreats in the Exchequer the several Debts that are marked (Nil)
write them on Parchment Rolls, and transmit to the Pipe Office.

Supplement (N. 10.)

An ACCOUNT of the Office of FOREIGN APPOSER, in the
COURT of EXCHEQUER.

				£. s. d.
Foreign Apposer in the Court of Exchequer	John Duffell, Esq.	By the Treasury	For Life	216 16 6

The Duty of the Foreign Apposer is Annually to appose all
Sheriffs of the several Counties, Cities, and Towns, in England,
on the Process of the Summons of Green Wax (except Durham,
Lancashire, Cheshire, and the Principality of Wales) he sits over
and adjudicates all Fines due to the Crown, and also those claimed by
Lords of Liberties; after such Apposals, he makes out a State of
each Account, a Copy of which on Parchment he transmits to the
Pipe Office, where it is recorded in the Great Roll, and charged
on each Sheriff by the Clerk of the Pipe, on the Adjustment of
his Account; the Foreign Apposer makes out from the Estreats
returned at the Sessions of the Peace Allowances for Justices Wages,
and also Schedules for Lords of Liberties, which, after passing the
Seal of the Exchequer, entitles them to receive the Amount of
their Fines.

An

Supplement (N. 11.)

AN ACCOUNT of the Office of SURVEYOR of GREEN WAX,
in the COURT of EXCHEQUER.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Surveyor and Receiver General of the Green Wax	John Jenkinson, Esq.	By the Crown	During Pleasure	£. s. d. 191 10 —

General Business of the Office stated in the Patent.

Supplement (N. 12 and 13.)

AN ACCOUNT of the Offices of SECRETARY and UNDER
SECRETARY to the Right Honourable the CHANCELLOR of
His MAJESTY's Exchequer, with the Office of SEALER, in
the COURT of EXCHEQUER.

Secretary	{	Sir William Bellingham, Bart.	The Chancellor of the Exchequer	During Pleasure	£. s. d. 481 4 9
Under Secretary and Sealer		Robert Gray	Do.	Do.	286 19 6

Duty of Office.] It is the Duty of the Secretary and Under Secretary to lay before the Chancellor of the Exchequer the Accounts of all Public Accountants for Declaration, and likewise the Transcripts of all Leases of the Crown Lands for his Signature; to examine the Bills of Cravings delivered by Sheriffs on account of particular Expenses incurred, and special Services performed, in the Execution of their Office, and to state thereupon the Sums which may appear proper for the Chancellor's Allowance, according to the several Vouchers produced, and the Nature of the Service executed; and to keep regular Entries or Copies of such Bills, distinguishing the several Items of Allowance; to examine, and to make Entry of, the Bills of Necessaries furnished by the Chief Usher of the Court of Exchequer, and the Bills of the
Exchequer

Supplement (N. 12 and 13.) *Continued.*

Exchequer and Treasury Messengers for their usual travelling Charges, and to lay the same before the Chancellor for his Order of Allowance : further, to prepare the Constitutions or Warrants for all Offices within the Appointment of the Chancellor.

It is the particular Duty of the Under Secretary, in his Office of Sealer in the Court of Exchequer, to attend to the Sealing of all Writs and Procefs issued out of that Court, and to the Sealing of all Leafes of the Crown Lands.

Supplement (N. 14.)

RETURN of RICHARD LOWNDES, Marshal and Associate of the Lord Chief Baron.

The Duty of the Office is to receive and enter all Records for Trial, abstract the same, call the Juries, read all written Evidence, record the Verdicts, indorse the Posteas, and make out Orders of Nisi Prius.

The Attendance is during the Sittings in and after each Term, and upon the Circuits.

Supplement (N. 15.)

ACCOUNT of the CLERK to the LORD CHIEF BARON.

The Fees and Emoluments of the Office of Clerk to	£.	s.	d.
the Lord Chief Baron of the Exchequer, for the			
Year 1797	-	-	- 246 8 6

Supplement (N. 16.)

ACCOUNT of the CLERK and STEWARD to the LORD CHIEF BARON.

The Amount of the Emoluments of the Office of	£.	s.	d.
Clerk and Steward to the Lord Chief Baron of the Ex-			
chequer, on the Circuit for the Year 1797, after paying			
Expences	-	-	- Nothing.

Supplement (N. 17.)

AN ACCOUNT of the Office of CRYER to the LORD CHIEF
BARON, at NISI PRIUS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Cryer	William Avis	The Chief Baron	at Will.	£. s. d. 180 — —

Supplement (N. 18.)

OFFICERS to the Honourable Mr. Baron HOTHAM.

Fees and Emoluments received by Mr. Baron Hotham's Clerk, at Westminster, and at Chambers in Serjeant's-Inn, for One Year ending the 31st Day of December, 1797

£. s. d.
154 — 7

Fees and Emoluments received by Ditto as Cryer, upon the Circuit, for One Year, December 31st, 1797

91 — —

The Account of JOHN FURNIVAL, Marshal to the Honourable Mr. Baron Hotham, for Fees arising from Causes and other Business of the Two Circuits, for the Year ending 31st December, 1797

140 — —

Out of which must be deducted the Hire and Keep of a Servant and Two Horses, and other Expences of the Two Circuits, about

40 — —

Net Profit for the Year ending 31st December, 1797

£. 100 — —

Supplement (N. 19.)

OFFICERS to the Honourable Mr. Baron PERRYIN.

The Fees, Profits, and Emoluments received by Mr. Baron Perryn's Clerk, at Westminster and at Chambers, for One whole Year, ending 31st December, 1797

£. s. d.
151 18 6

The

Supplement (N. 19.) *Continued.*

The Fees and Profits of the Crver and Clerk (after deducting the Expences) in the Year 1797, being the West and Oxford Circuits, were	£.	s.	d.
	89	—	—

Fees and Profits of the Marshal of the West and Oxford Circuit, in the Year 1797, (after deducting the Expences)	£.	s.	d.
	69	—	—

Supplement (N. 20.)

OFFICERS to the Honourable Mr. Baron THOMSON.

Fees and Emoluments received by The Honourable Mr. Baron Thomson's Clerk, at Westminster and at Chambers in Serjeant's Inn, in the Year 1797	£.	s.	d.
	146	3	—

Fees and Emoluments received on the Circuits (the Oxford and Northern) in the Year 1797, after deducting the Expences	£.	s.	d.
	33	7	2

Fees and Emoluments of Cryer on the Circuits (the Oxford and Northern) in the Year 1797, after deducting the Expences	£.	s.	d.
	101	12	10

Fees and Emoluments of Marshal, on the Circuits (the Oxford and Northern) in the Year 1797, after deducting the Expences	£.	s.	d.
	107	—	4

The Fees and Emoluments arising from the Business done on the Northern Circuit are in general considerably more to each Officer than upon any other Circuit.

Supplement (N. 21.)

An ACCOUNT of the Office of MARSHAL of the COURT of EXCHEQUER.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Patentee -	J. Sayer, Esq.	His Majesty	For Life	£. s. d. 145 11 9
Deputy -	Robert Langley Appleyard, Gent.	The Patentee	During Pleasure	21 1 —

Duty.] To attend the Chancellor of the Exchequer and Privy Council on the Nomination of Sheriffs, and afterwards on the several Sheriffs on their Half Yearly Apposals, and on passing their Accounts before the Barons of the Exchequer, and the Curfitor-Baron and Foreign Apposer on the Pipe Process.

Attendance—At Westminster Hall every Day in Term, except Mondays and Thursdays; and at the Exchequer Seals after each Term.

Supplement (N. 22.)

The RETURN of the COURT KEEPER of the Court of EXCHEQUER.

SAMUEL BAKER, appointed by the Hereditary -
Chief Usher, John Walker Heneage, Esq. the 25th April 1797, for Life, executes the Office in Person. The Emoluments thereof arise from established Fees, which in the last Year amounted to

£. s. d.
- - - 45 5 6

The Duty of the Office is constant, being obliged to attend in and out of Term, he having Charge of the Records deposited in the Court of Exchequer, which are frequently searched by various People with the Clerks in Court.

Supplement (N. 23.)

AN ACCOUNT of the Office of FIRST FRUITS.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				£. s. d.
Remembrancer	G. B. Devon	Freehold by Purchase, there- fore in himself	Perpetuity	150 — —
1st Sworn Clerk	John Bacon	The Remembrancer.	Good Behaviour.	150 — —
2d Sworn Clerk	Wm. Shrigley	Do. !	Pleasure	31 10 —

General Business of the Office.] Receipt of the First Fruits by Compositions on Bonds and Præmanibus, issuing Process for Recovery of Non-solvent Debts of First Fruits, Arrears of Tenths, &c. Bishops Returns of Institutions, attending the Appofals of Sheriffs at Westminster, to recover Monies due to the Revenue; attending different County Sessions (when required) with Records and other official Muniments, Care and Custody of Records in Office, which the Public have frequent Recourse to; keeping Accounts, &c.

Supplement (N. 24.)

AN ACCOUNT of the Office of RECEIVER of the FIRST FRUITS.

Receiver	John Bacon	The Lords of the Treasury	For Life	£. s. d. 29 4 —
Clerk	Wm. Shrigley	The Receiver	During Pleasure	

Hours of Attendance.] From Ten till Three o'Clock.

Supplement (N. 25.)

An ACCOUNT of the Office of the COMPTROLLER of the
FIRST FRUITS.

R A N K.	N A M E.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Comptroller	Lord Walsingham	Lords of the Treasury	For Life	£. s. d. 101 10 —
Deputy	F. D. Bacon	By the Comptroller	During Pleasure	

Hours of Business.] From Ten till Three o'Clock.

Supplement (N. 26.)

An ACCOUNT of the Office of CLERK of the AUGMENTATION
OFFICE.

				£. s. d.
Clerk, or Keeper of Records	John Caley	Lord William Bentinck, as Clerk of the Pipe	During Pleasure	127 — —

General Business of the Office.] To inspect the Records and Evidences at proper Intervals, and keep the same in good Order and Preservation, so that they may be conveniently resorted to on all occasions for Information and Evidence; also to search the said Records and Evidences on all Applications for that Purpose, and to make Copies of such of them as from Time to Time may be required.

Supplement (N. 27.)

AN ACCOUNT of the Office of His MAJESTY'S REMEMBRANCER,
in the COURT of EXCHEQUER.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Remembrancer	The Right Hon. Thomas Steele	By the King	For Life	£. s. d. 870 13 1
Deputy Remembrancer	Abel Moysey, Esq.	By the Remembrancer	During Pleasure	840 — —
Two Secondaries	E. Taylor, Esq.	Do.	For Life	50 7 —
	David Burton Fowler, Esq.	Do.	Do.	705 9 6
Six Sworn Clerks	Alex. Bennett	Do.	Do.	284 5 10
	William Lane	Do.	Do.	106 19 4
	Craven Ord	Do.	Do.	550 1 9
	William Pope	Do.	Do.	
	Charles Gapper	Do.	Do.	
	Hutton Wood	Do.	Do.	
Twenty-one Side Clerks				
(Three vacant Seats)				

General Business of the Office.] This consists of Proceedings of the Court in Revenue and in Equity.

On the Revenue Side. Informations upon Penal Statutes, Intrusions, Debt, Seizure, &c. are entered and prosecuted.

On the Equity Side. The Business and Mode of Proceeding is nearly the same as in the Offices of the Six Clerks and Registers in Chancery.

Supplement (N. 28.)

An ACCOUNT of the Office of CLERK of the ERRORS, in the EXCHEQUER CHAMBER.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Clerk of the Errors in the Exchequer Chamber	Harry Edgell	Lord Chief Justice of the Common Pleas	For Life	<i>£. s. d.</i> 778 8 11 for $\frac{3}{4}$ of the Year

Duty.] To attend the Court of Exchequer Chamber during the Sittings; to take Minutes, receive the Directions of the Court, and affirm or reverse the Judgments; and to transact the general Business before set forth.

General Business of the Office.] To receive the Writ of Error and Transcript of the Judgments in the Court of King's Bench, and to make Copies thereof for the Parties; to grant Rules requiring the Plaintiffs in Error to alledge Diminution, and assign Errors, and all Rules made by the Court of Exchequer Chamber during their Sittings; to file the several Pleadings in Error, and make Office Copies thereof; to sign and file all Writs of Certiorari; to enter Causes for Argument, and deliver Books thereof to the Judges; to sign Non-pros, and tax Costs in Error upon the Non-pros or Affirmance; to prepare and engross the remitting of the Reversal, Affirmance, or Non-pros of the Writ of Error, and remit the same with Writ and Transcript to the Court of King's Bench, for the Completion of the Judgment upon the Roll, &c.

Supplement (N. 29.)

The RETURN of the CHIEF USHER of the COURT of EXCHEQUER.

Hereditary Chief Usher of the Exchequer	John Walker Heneage	A Grant in Fee by King Henry the Second.	An absolute Fee Simple Estate	Nil
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Supplement (N. 29.) *Continued.*

The Duty of the Office is to provide and deliver out Aids of Parliament for the Barons of the Exchequer, Stationary, Bags, Books, Standishes, Ink, Penknives, Parchment, and other Necessaries for them and the Chancellor of the Exchequer, Attorney and Solicitor General, Serjeant at Law, and King's Council, Surveyor General, Auditors, and other Officers; to provide Coals and Candles for the Barons; to direct, and see to and pay the Workmen's Bills for the Furniture and Repairs of the Courts of Exchequer and the Offices belonging thereto, and also the Repairs of a particular Portion of the Building of Westminster Hall allotted to the Office of Chief Usher.

The RETURN of the FOUR USHERS of the COURT of EXCHEQUER.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
				£. s. d.
The Four Ushers	Samuel Baker Anthony Harris George Fox (Vacant)	By the Hereditary Chief Usher	For their respective Lives	129 5 7 each

The Duty of the Ushers is to attend on the Barons during the Terms, and at all the Sittings in Court and Serjeant's Inn after Terms. There has been no Alteration in the Fees and Emoluments of Office since 1782, further than the Increase of Diminution of Business has occasioned.

The RETURN of the MESSENGERS of the COURT of EXCHEQUER.

The Messengers	Rd. Stevanfon S. Wilkinfon Wm. Effington S. Groombridge	The Hereditary Chief Usher	For their respective Lives	
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Supplement (P. 1.)

AN ACCOUNT of the HIGH COURT of ADMIRALTY of ENGLAND.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Judge -	Sir James Marriott, Knt.	By the King	Good Behaviour	£. s. d. 1,380 — —
Registrar -	Charles George Lord Arden	Do.	For Life	10,340 * 2 5
Marshal -	John Crickitt	Do.	Pleasure	

* An Account of Fees and Emoluments belonging to the Office of REGISTRAR of the HIGH COURT of ADMIRALTY.

The principal Source from whence the Fees and Emoluments belonging to the Office of the Registrar of the High Court of Admiralty arise, are Letters of Marque, Condemnations of Ships belonging to Enemies, Proceedings on Litigations in the Prize Court, and Instruments incident to such Proceedings, Copies of Papers, and Poundage upon Monies paid out of Court, as particularly mentioned in the Answer to the next Question.

The Gross Receipt of Poundage for the Year 1797, arising out of Monies in the Registry, being the Proceeds of the Sale of Ships and Cargoes, and brought in during the Litigations respecting the same, amounted in that Year to £3,525 10s. 6d. at the Rate of Two Pence in the Pound for all Money paid out.

Supplement (P. 2.)

AN ACCOUNT of the Office of REGISTRAR of the HIGH COURT of APPEAL for PRIZES.

Registrar -	Charles George Lord Arden	By the King	For Life	1,024 2 8
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Supplement (P. 3.)

An ACCOUNT of the COURT of DELEGATES.

RANK.	NAME.	By whom Appointed.	Duration of Interest.	Net Receipt for 1797.
Registrar	Charles George Lord Arden	By Letters Patent	For Life	£. s. d. 9 18 2

Supplement (P. 4.)

An ACCOUNT of the Office of MARSHAL of the HIGH COURT of ADMIRALTY.

				£. s. d.
Marshal	John Crickett	Lord Commissioners of the Admiralty	During Pleasure	4,210 — — (Vide Supplement P. 5.)
Deputy Marshal	Perrot Fenton	By the principal Marshal	Do.	

Duty.] The Marshal is obliged, by virtue of his Office, either by himself or Deputy, to wait upon the Judge with the Silver Oar to and from the Court, to attend the Court during its Sittings, and to execute the Warrants, Attachments, Monitions, Orders, and Decrees of the said Court, and to give constant Attendance for such Purposes; also to attend the Judge with the Silver Oar to and from every Sessions of Admiralty, held by virtue of a Special Commission of Oyer and Terminer, for the Trials of Piracies, Felonies, and other Offences committed at Sea, and to execute all Sentences and Judgments passed by virtue of such special Commission; the Marshal is likewise obliged, by himself or Deputy, to execute all Warrants and Orders directed to him by the Lords Commissioners of the Admiralty, for apprehending Deserters, attending Courts Marshal, laying Embargoes, &c.

Supplement (P. 5.)

Statement of Particulars respecting the Sum of £3,333 8s. 6d.
being Part of the Emolument of the Marshal of the High
Court of Admiralty.

IN obedience to the Order of the Select Committee on Finance, dated "Mercurii, 20^o die Junii, 1798," I do hereby declare, that the Sum of £3,333 8s. 6d. Part of the Gross Receipt of the Emoluments of the Office of Marshal of the High Court of Admiralty of England, for the Year 1797, arose out of Poundage, or Commission, on the Sales of Ships and Goods, which were disposed of by virtue of Decrees of Appraisement and Sale directed to me, such Poundage or Commission being at the Rate of Two and an Half per Cent. on the Gross Proceeds of such Sales; and I do also certify, that the Emoluments of the said Office would have amounted to a much larger Sum, if the Rights of the Marshal had not been invaded by the Employment of Claude Scott, Esq. and John Fisher, Doctor of Laws, to sell many Cargoes, which were adjudged by the said High Court of Admiralty.

Witness my Hand, this 21st June, 1798,

J. Crickett,

Marshal of the Admiralty.

Supplement (P. 6.)

The RETURN of RICHARD WHEADON, CRYER of the
HIGH COURT OF ADMIRALTY.

The Cryer has no Salary. The Emoluments of the Office arise from Fees received of the Suitors in the Court; and from Fees received of Government for attending the Execution of the Commission of Oyer and Terminer.

The Net Amount of such Emoluments for 1797 was £150.

OFFICES EXECUTED BY DEPUTY.

Supplement (Q. 1.)

OFFICES executed by DEPUTY in the COURT of CHANCERY.

O F F I C E.	Duration of Interest.	Net Receipt for 1797.
		£. s. d.
Principal Registrar.	For Life, as the Survivor of Three Lives	640 — —
Registrar of Affidavits.	Like the preceding.	267 — 7½
Clerk of the Hanaper.	Do.	1,727 9 3½
Prothonotary.	Life	99 8 —
The Twenty-four Curfitors, Twenty-one Curfitorships being executed by Deputy.	Do.	— —
Clerk of Subpœna Office.	— —	63 19 6
Chaff Wax.	Do.	529 12 3
Sealer.	Do.	356 13 —½
Clerk of the Presentations.	Do.	158 16 8
Clerk of Inrolments in Bankruptcy.	Good Behaviour	17 10 6
Patent Clerk of the Bankrupt Office.	Life	4,003 5 7
Clerk of the Custodies of Idiots and Lunatics.	Do.	308 3 6
Clerk of the Crown.	Do.	1,200 15 2
Clerk of the Letters Patent.	Do.	388 10 —
Clerk of Dispensations.	Do.	409 — 6

Supplement (Q. 2.)

CURSITORSHIPS executed by DEPUTY.

C O U N T I E S.	Allowance to Deputies.			Net Receipt for 1797.		
	£.	s.	d.	£.	s.	d.
Suffolk and Huntingdon - - -	13	17	4	75	8	6
Dorset and Northumberland - - -	16	—	—	49	15	6
York and Westmorland, &c. - - -	70	1	9	253	5	5
Hants and Warwick - - -	37	8	—	134	18	9
London and Middlesex - - -	142	—	—	619	2	11
Deyon - - -	17	—	—	74	1	—
Bucks and Bedford - - -	14	—	—	39	12	3
Hereford and Monmouth - - -	15	—	—	60	1	11
Surrey and Salop - - -	34	10	—	115	1	7
Gloucester, Cambridge, and Bristol - - -	30	6	5	103	11	2
London and Middlesex - - -	142	—	—	618	10	8
Stafford, Wilts, and Lichfield - - -	31	10	—	109	18	—
London and Middlesex - - -	142	—	—	611	17	2
Oxford and Rutland - - -	7	—	—	21	8	10
Norfolk and Cumberland - - -	18	18	—	87	11	9
Essex and Berks - - -	21	—	—	105	19	11
Northampton and Nottingham, &c. - - -	20	2	3	75	13	8
London and Middlesex - - -	134	—	—	580	—	—
Hertford and Derby - - -	15	—	—	78	16	1
Devon, Canterbury, and Exeter - - -	32	12	—	91	17	1
Lincoln and Somerset - - -	23	—	—	96	17	8
	977	5	9	4,003	9	10

Also there are executed in Person the following:

	£.	s.	d.
For Somerset and Lincoln - - -	122	7	6
Sussex and Worcester - - -	80	8	1
Leicester and Cornwall - - -	64	8	1
	267	3	8

R E C E I P T.

	£.	s.	d.
Net Profits of 21 Sinecure Curfitorships - - -	4,003	9	10
Allowance to Deputies for the same - - -	977	5	9
Net Profits of the Three acting Curfitors - - -	267	3	8
	5,247	19	3

Supplement (R. 1.)

OFFICES executed by DEPUTY in the COURT of KING's BENCH.

O F F I C E R.	Duration of Interest.	Net Receipt for 1797.
Chief Clerk, or Prothonotary.	For Life, as the Survivor of Two Lives.	£. s. d. 5396 1 6
Comptroller of the Seals of the Court of King's Bench and Common Pleas.	Hereditary to Heirs Male.	433 4 7
Marshal and Associate.	Pleasure of the Chief Justice.	530 — —
Filazer, Exigenter, and Clerk of the Inrolments.	Life.	280 11 6
Clerk of the Declarations.	Life.	100 — —
Usher and Cryer.	Two Lives.	238 — —

Supplement (R. 2.)

OFFICES executed by DEPUTY in the COURT of COMMON PLEAS.

Custos Brevium.	Heirs General.	477 8 11
Clerk of the King's Silver.	Life.	227 19 10½
Chirographer.	Three Lives.	257 5 3
Register for the Court, held by the Patentees in the Chirographer's Office.	Life.	162 7 2
Clerk of Effoigns.	Do.	70 — —
Clerk of the Juries.	Do.	39 12 6
Filazers (executed by Deputy)	Do.	291 17 7
Chief Proclamator.	In Fee.	100 — —

FILAZER.

Supplement (R. 2.) *Continued.*

FILAZERSHIPS executed by DEPUTY.

C O U N T I E S.	Allowance to Deputies.	Net Receipt for 1797.
	£. s. d.	£. s. d.
Lincolnshire - - - - -	2 2 —	4 8 8
Suffolk - - - - -	6 9 4	12 18 9
Essex and Herts - - - - -	21 8 2	21 8 2
Surrey, Suffex, and Kent - - - - -	43 16 3	180 13 11
Hants and Wilts - - - - -	5 — —	14 11 4
Norfolk and Norwich, Stafford, Northamp- ton, Salop, Rutland, Monmouth - - - - -	11 16 9	35 21 5
Derby, Leicester, Nottingham, & Warwick - - - - -	4 18 8	17 — —
Cambridge and Huntingdon - - - - -	5 5 —	5 5 4
	100 16 2	291 17 7

Also there are executed in PERSON the following:

	£. s. d.
Somerset, Bristol, Dorset, and Poole - - - - -	25 15 3
Devon and Exeter, Cumberland, Westmoreland and Northum- berland, and Newcastle, Yorkshire, and York - - - - -	45 17 4
London and Middlesex - - - - -	844 4 2
Bedford, Berks, Bucks, Oxford, Cornwall; Gloucester, Here- ford, and Worcester - - - - -	36 2 10
	951 19 7

By DEPUTY - - - 281 9 10
 In PERSON - - - 900 6 5

TOTAL - £.1,181 16 3

Supplement (S.)

OFFICES executed by DEPUTY in the COURT of EXCHEQUER.

O P F I C E.	Duration of Interest.	Net Receipt for 1797.
His Majesty's Remembrancer.	Life.	£. s. d. 870 13 1
Clerk of the Pleas.	Good Behaviour.	320 8 7½
Clerk of the Pipe.	Life.	635 11 4
Comptroller of the Pipe.	Good Behaviour.	207 8 2
Marshal.	Life.	145 11 9
Foreign Appofer.	Do.	216 16 6
Surveyor and Receiver General of Green Wax.	Pleasure.	191 10 —
Messengers, 3 out of 4.	Life.	—
Clerk of Errors, Exchequer Chambers	Do.	778 8 11
Lord Treasurer's Remembrancer.	For Life of the Survivor of Three Lives.	for Three Terms. 207 4 6

Supplement (T.)

OFFICES executed by DEPUTY in the COURTS of GREAT SESSIONS for WALES.

		£. s. d.
Chester Circuit.		
Prothonotary and Clerk of the Crown.	Two Lives.	320 3 7
Compounder.	31 Years from 1783.	519 1 8
North Wales.		
Prothonotary and Clerk of the Crown.	Life.	70 — —
Carmarthen Circuit.		
Prothonotary and Clerk of the Crown.	Do.	637 9 —
Compounder.	— —	384 16 5
Brecknock Circuit.		
Prothonotary and Clerk of the Crown.	Life.	250 — —

Supplement (V. & W.)

OFFICES executed by DEPUTY in the HIGH COURT of ADMIRALTY
and ECCLESIASTICAL COURTS of CANTERBURY and LONDON.

O F F I C E.	Duration of Interest.	Net Receipt for 1797.
Prerogative Court.		<i>£. s. d.</i>
<u>Registrar.</u>	Three Lives.	2,737 17 6
Consistory Court.		
<u>Registrar.</u>	Two Lives.	252 10 5
Admiralty Court.		
<u>Registrar.</u>	Life.	10,340 2 5
Court of Appeal for Prizes.		
<u>Registrar.</u>	Life.	1,024 2 8
Court of Delegates.		
<u>Registrar.</u>	Life.	9 18 2

WRITS OF ERROR.

Supplement (X.)

An Account of WRITS of ERROR, made out by the Curfitors of the Court of CHANCERY in the Years 1795, 1796, and 1797.

R E T U R N A B L E.

	House of Lords.	Exchequer Chamber.	King's Bench.
1795	39	372	162
1796	38	374	173
1797	48	513	215
		<hr/>	<hr/>
		1,259	Exchequer Chamber. 550
		550	King's Bench. <hr/>
		<hr/>	
Total	-	1,809	

An Account of the Number of Writs of Error, which were argued in the Court of King's Bench, in the Years 1795, 1796, and 1797.

Hilary Term	-	-	1795	-	-	None argued.
Easter	-	-	1795	-	-	One argued.
Trinity	-	-	1795	-	-	None argued.
Michaelmas	-	-	1795	-	-	One argued.
Hilary	-	-	1796	-	-	None argued.
Easter	-	-	1796	-	-	One argued.
Trinity	-	-	1796	-	-	One argued.
Michaelmas	-	-	1796	-	-	One argued.
Hilary	-	-	1797	-	-	One argued.
Easter	-	-	1797	-	-	None argued.
Trinity	-	-	1797	-	-	None argued.
Michaelmas	-	-	1797	-	-	One argued.

Seven argued.

An Account of the Number of Writs of Error, returnable in the Exchequer Chamber, which have been there argued in the Years 1795, 1796, and 1797.

In the Year 1795	-	4	} As appear by the Books of Philip Fon-
In the Year 1796	-	6	
In the Year 1797	-	2	
			reau, Esq. late Clerk of the Errors in the Exchequer Chamber.

Supplement (X.) *Continued.*

Return respecting WRITS of ERROR in the EXCHEQUER.

There was not any Writ of Error from the Court of Exchequer returnable in the Exchequer Chamber argued in 1795 and 1796.

There was One Writ of Error from the Court of Exchequer returnable in the Exchequer Chamber, argued there in the Year 1797.

There were only Two Writs of Error in the Court of Exchequer argued in the last Five Years, one of which was in 1794, and the other in 1797.

John Dax,

Deputy Clerk of the Pleas of the Court of Exchequer, and
of the Errors in the said Court.

Supplement (Y.)

PROCEEDINGS in ERROR in the COURT of KING'S BENCH.

In obedience to the Order of the Select Committee, I certify, that in the ordinary Course of Proceeding in such Case, a Judgment may be affirmed in Two Terms, or Three at the farthest, from the Term of suing out the Writ.

R. Forster,

8th June, 1798.

PROCEEDINGS in ERROR in the EXCHEQUER CHAMBER.

By the ordinary Course of Proceedings upon a Writ of Error from the King's Bench returnable in the Exchequer Chamber, it is Three Terms in Prosecution after the Writ is returnable and brought into the Court, and the Proceedings on such Writ, as follow :

In the First Term.—Appearance entered, Copies of Transcript obtained, and Rule to alledge Diminution granted.

Second Term.—A Rule to assign Errors obtained. Errors assigned. A Rule to return a Certiorari issued (if required). The Writ of Certiorari issued and returned.

Third Term.—The Parties rejoin, and enter the Cause for Argument or Affirmance, and the Judgment is affirmed or reversed.

Harry Edgell,

12th June, 1798.

Clerk of the Errors in the Exchequer Chamber.

Supplement (Z.)

EXTRACT from the REPORT of the Principal Commissioners for taking a Survey of the COURTS of JUSTICE throughout England and Wales, and inquiring into their Fees, to His Majesty, on the Officers of the Court of Chancery; dated the 8th of November, 1740.

AND pursuant to the Direction of the Commission, to prove by what just and honourable Ways and Means the Abuses may be reformed, and what Remedies may be applied thereto, the Sub-Commissioners have laid before us several Proposals, in order to the making Regulations, as follow :

That the Fees left doubtful by the Presentments of the Juries be settled, and fixed, and when that is done,

That such Fees as on this Enquiry shall be found lawful and reasonable be established, such as are illegal abolished ; and if any Fees shall be found exorbitant, or higher than is reasonable, with regard to the Service performed, and the Qualification to be required in the Officers, those Fees, though ancient, to be reduced within due Bounds, for the Ease of the Subject, after the Determination of the Interests of the present Officers, on due Satisfaction made to them.

That for preventing the Increase of Fees, and the Exactions of Officers for the future, the Court, and those who preside therein, will be pleased to take the most effectual Care, by such Methods as they shall think most proper, to confine all the Officers to the Fees to be established, and to hinder the Increase of them under any Pretence whatsoever, and in order thereunto, to make such Inquiries, from Time to Time, into the Observance of the Regulations which shall be established on this Occasion with respect to Fees, and to give such Directions therein as shall be necessary.

That it is, they humbly conceive, most necessary, for the effectual preventing the Increase of Fees, to establish an expeditious and easy Method, with as little Expence as may be, whereby the Suitors and others may obtain Justice against such Officers who demand, or shall take more or higher Fees than shall be allowed.

Supplement (Z.) *Continued.*

That a List or Lists of Fees belonging to all the Officers of the Court, when established, be signed by the Lord High Chancellor, Lord Keeper or Commissioners of the Great Seal, and by his Honour the Master of the Rolls, and be entered on Record, and kept among the Rolls and Records of the said Court.

That a List of all those Fees, when established, be also printed, that all Officers and others concerned may furnish themselves herewith, which may also be the Means of preserving them to future Ages, and of making any future Inquiry of this Kind far less difficult than the present.

That a List or Table of the Fees of every Office be hung up therein in some conspicuous Place, where it may be most easily seen; and that there be also kept in each Office a Book fairly written or printed, to contain all the Fees belonging to that Office, according to the Establishment of the same, such Book to be signed by the principal Officer or Officers, and always lie open for the Inspection of the Suitors and others concerned.

That no Expedition Money be demanded or taken on any Pretence whatsoever, but that every Officer be obliged, either by himself or by a sufficient Number of Clerks to be kept by him, to dispatch the Duty and Service of this Office in due Form, for the established Fees, without further Expectation or Reward.

That no Office belonging to the Court, or concerning the Administration of Justice therein, be for the future allowed to be bought or sold, the Sale of Offices being, as they apprehend, one of the principal Causes of the Increase of Fees, the Purchasers generally finding themselves under the strongest Temptations, by all Ways and Means, to increase their Profits (which must be at the Expence of the Suitors) in order to make their Offices worth the Money they pay for them; and where the Offices are held for Life only, or other uncertain Estate, the Temptation is still the stronger, as the Hazard is greater.

That the Execution of these Offices by Deputies may be also prevented as far as is practicable.

That

Supplement (Z.) *Continued.*

That the Number of Officer or Officers be not permitted to encrease in regard to the splitting and multiplying of them, which may probably tend to the Increase of the Fees, besides other Inconveniences to the Suitors, in rendering the Business of the Court more difficult and troublesome.

That proper Penalties be added, where necessary, to enforce the Observance of these Regulations.

And they further observed, that in the Course of their Inquiry it had appeared to them, that a great Part of the Expence of the Suitors in many Offices arose from the Copies of Proceedings, &c. How this great Expence to the Suitors may be lessened, whether by reducing the Length of such Proceedings, by leaving out the immaterial and unnecessary Parts of them, or by inserting more Words in a Line, or more Lines in a Sheet (for which there is more than sufficient Room in every Sheet) or by reducing the Fee usually taken for such Copies, or by what other Ways or Means, they humbly submit to the Consideration of those who may be better able to judge, and who have Authority to provide suitable Expedients and Remedies, and to establish proper Regulations, whereby Justice may be administered to Your Majesty's Subjects with as much Dispatch and as little Expence as conveniently may be.

We, having taken the Proposals above mentioned into our Consideration, beg Leave to observe to Your Majesty, that as to several of the Matters therein contained, and which come within our Commission, we have in the Course of the Proceedings given our Opinion thereon, and made such Regulations as we comprehended ourselves to be warranted to do.

And as to the Residue of the Matters therein proposed, we think they well deserve to be considered, and that many Parts thereof may be very beneficial to the Suitors; but divers of them appear to us to be of such a Nature as can be only effectually established by the Authority of Parliament.

Having

Supplement (Z.) *Continued.*

Having thus gone through the several Presentments of the Jury, and Reports of the Sub-Commissioners as to the Court of Chancery, and compleated the Inquiry directed to be made as to that Court, so far as we have been enabled to do,

We humbly submit the same to Your
Majesty's Royal Consideration.

Dated the 8th Day
of November, 1740.

William Yonge, (L. S.)

John Audley, (L. S.)

Mat. Lant, (L. S.)

J. Bettefworth, (L. S.)

H. Penrice, (L. S.)

Hardwicke, C. (L. S.)

Wilmington, P. (L. S.)

Warwick, (L. S.)

Ar. Onslow, (L. S.)

W. Lee, (L. S.)

J. Verney, (L. S.)

J. Willes, (L. S.)

J. Comyns, (L. S.)

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ADMIRALTY.

DOCK YARDS — AND
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CHATHAM CHEST—
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TAL—AND CHELSEA
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GENERAL—COMMIS-
SARY GENERAL OF
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THE CIVIL GOVERN-
MENT OF SCOTLAND.

